

ANNUAL REPORT

2022



northregionaltafe.wa.edu.au



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Statement Of Compliance

In accordance with Section 63(2) of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of North Regional TAFE for the calendar year ended 31 December 2022. This Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and the *Vocational Education and Training Act 1996*.

The financial statements comply with Australian Accounting Standards – Reduced Disclosure Requirements issued by the Australian Accounting Standards Board.

Helen Smart
Managing Director and Accountable Officer
14 March 2023

Emma White
Governing Council Chair
14 March 2023

North Regional TAFE acknowledges the Traditional Custodians of both the Kimberley and Pilbara regions of Australia and their continuing connection to the land, sea, and community. We pay our respect to them and their cultures, and to the elders past, present and emerging.





Overview

Executive Summary

On behalf of North Regional TAFE, it is with great pleasure we present the 2022 Annual Report.

This report highlights North Regional TAFE's achievements and performance over the past financial year.

It is fair to state that 2022 was a year in which North Regional TAFE (and Western Australia as a whole) experienced considerable challenges due to the COVID-19 pandemic.

Despite these additional challenges, throughout 2022, North Regional TAFE continued to deliver quality training to thousands of local students across the expansive and diverse Kimberley and Pilbara regions of Western Australia. This work was guided by the purpose statement in the 2021-2023 Strategic Plan – "Creating Opportunities through Great Learning Experiences" in addition to the four strategic priorities of the 2021-2023 Strategic Plan:

- delivering quality education;
- strengthening our student, employer and community focus;
- valuing our people; and
- maximising our resources.

The State Government's WA Recovery Plan invested more than \$70 million in major new training infrastructure for campuses located in Roebourne, South Hedland, Broome and Kununurra to expand and improve the provision of training services, particularly in areas of skills shortages. These projects are expected for completion in 2023.

Other highlights throughout 2022 include the following:

- We welcomed the visit of former Minister for Training Sue Ellery to South Hedland for an official sod turning ceremony to mark the commencement of the major infrastructure construction project at our Pundulmurra campus as part of the State Government's Rebuilding our TAFE initiative.
- Launching our Year 9 Careers Taster Program co-designed with industry, education experts and the school sector to provide students opportunities to engage in interactive and practical activities to spark career interest and experience the world of work.
- The State Government's announcement of a Regional International Student Bursary for 2023-24 provides opportunities for overseas students to experience life in the northwest while receiving high-quality education and training.
- In November, we welcomed education agents from Italy, Brazil, Philippines, South America, Japan, Taiwan, Colombia, Korea, Sweden, and Mauritius to Broome where we were able to promote the benefits of training, living and working in our region.
- We welcomed our newest Jobs and Skills Centre partner; Busy at Work, to our Broome campus as a new partner, continuing our ongoing work with Empowering People in Communities (EPIC), Bloodwood Tree Association and Wunan Aboriginal Corporation who all provide support to employers and business owners in the form of recruitment assistance, essential information on training solutions and working collaboratively to reinforce North Regional TAFE's industry aligned training.

We were proud to purchase 21 pieces of Aboriginal artwork from our local communities and new touchscreen kiosks as part of the State Government's Jobs and Skills Centre Resource Agreement, with all artworks placed on display at the Jobs and Skills Centres across various campuses in the northwest.

We also continued our valuable industry engagement to assist key local stakeholders in achieving their goals and targets. As a follow on from the Regional Skills Summits held across WA, the State Government continued to hold quarterly Regional Coordinating Committee meetings throughout 2022 which created an ongoing opportunity to continue beneficial relationships with local businesses and stakeholders with informative discussions on the important issue of skills shortages.





We recognise North Regional TAFE must respond to the emerging skills needs of the region's industries and that these skills are becoming more complex and specialised. In order to respond proactively to the region's skilling needs, Governing Council and Executive regularly undertook stakeholder engagement processes throughout 2022 to better understand emerging requirements of local employers and stakeholders within each community.

We aim to continue this level of local stakeholder engagement into 2023 to deliver current training solutions through a wide range of affordable training courses and skill sets such as the Early Childhood Program to address chronic childhood skills shortages, whilst also planning for emerging skill and training requirements into the future.

The teamwork and contributions of everyone involved in an extraordinary year clearly demonstrated the purpose and values of North Regional TAFE, with significant work undertaken to ensure business continuity and high safety standards for our staff, students and the community were maintained.

We acknowledge our students and their successes in the many industries, training and awards throughout the year. North Regional TAFE will always pride itself on the fact that the quality of the training we deliver is maintained to the highest level, no matter the challenges faced.

The success of our organisation requires a strong commitment from all and this has been clearly demonstrated over the past 12 months, reflected through the following highlights;

- The number of students aged 19 years and under attending the College increased by 11% to make up 20% of our student cohort, compared to 15% of the cohort in 2021.
- The number of Aboriginal and Torres Strait Islander students undertaking Employment Based Training increased to 272 students, an increase of 8% from 2021.
- The number of apprentices continues to increase year on year with 539 apprentices participating in training in 2022, which was a record for North Regional TAFE and an extremely positive result.
- Our students continue to express a high level of satisfaction based on the results of the 2022 Student Satisfaction Survey, with a positive satisfaction rating of 89.4% which continues to exceed the State average (85.7%).

It is always our ambition to provide educational opportunities to all, regardless of background, economic status, gender, race, or location and throughout 2022 North Regional TAFE delivered training to over 6,500 local students across the Kimberley and Pilbara regions of Western Australia.

North Regional TAFE places a strong emphasis on culturally appropriate training initiatives. Approximately 35% of North Regional TAFE's students identify as Aboriginal and Torres Strait Islander across the northwest of Western Australia and we offer training delivery within remote Aboriginal communities, supported by our Aboriginal Training Services team, specialist language, literacy, and numeracy lecturers and AccessAbility support workers to support students as required. This is something unique amongst large training providers in Western Australia and a training environment we are incredibly proud of.

North Regional TAFE remains an integral part of the region's social and economic recovery from the impact of COVID-19. Skill sets and other flexible approaches to training are enabling workers to build new skills or have existing skills recognised in areas with strong industry demand and employment opportunities.

Although 2022 was a challenging year for North Regional TAFE, we acknowledge and especially would like to thank:

- the extraordinary hard work, altered workloads and commitment of North Regional TAFE staff to support learners, employers, and their local communities throughout the many challenges in 2022 and our stakeholders for their willingness to engage with the Governing Council and management at its meetings and consultations across our region;
- Gary Arcus for his five and a half years commitment and service with the Governing Council including as Chair of the Finance, Audit and Risk Management Committee;
- Nicholas Preece who resigned from Governing Council in April 2022; and





- we would also like to take this opportunity to thank Director Organisational Services Jan Edwards and Director Corporate Services Nerida Kickett who will both be leaving us in 2023 and we wish them all the very best in their retirement!

We thank our former Minister, the Hon. Sue Ellery BA MLA and, in 2023, look forward to working with the Hon. Simone McGurk BA(Arts) BA(Comms) MLA, the Minister for Training, Water and Youth.

We thank the State Government for their support and policy direction that enables North Regional TAFE to continue to provide high quality vocational education and training to support development of the state’s skilled workforce and also thank the Department of Training and Workforce Development for their ongoing support within our region.

North Regional TAFE also experienced a change of leadership in August 2022 as we welcomed Helen Smart as the College’s new Managing Director.

We would like to thank Nerida Kickett for acting as Managing Director for a period of ten months prior to Helen’s appointment during a dynamic and unprecedented period.

North Regional TAFE looks forward to continuing our efforts in 2023 working collaboratively in partnerships across the region to ensure the needs of the local workforce and the aspirations of individuals are met.



Emma White
Governing Council Chair



Helen Smart
Managing Director





We're working for Western Australia.

North Regional TAFE **SNAPSHOT**

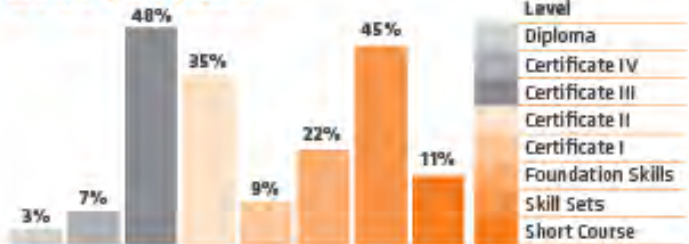
STUDENT DEMOGRAPHICS



6589 Total Students

3,587 Male
2,998 Female

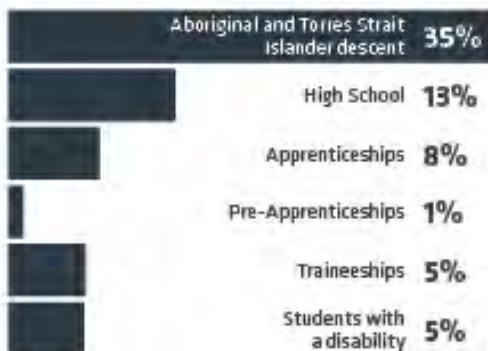
STUDY LEVELS



TOP 10 Qualifications

1. Certificate III in Conservation and Ecosystem Management
2. Certificate II in Conservation and Ecosystem Management
3. Certificate III in Electrotechnology Electrician
4. Certificate III in Civil Construction Plant Operations
5. Certificate II in Surface Extraction Operations
6. Certificate III in Engineering - Mechanical Trade (Mechanical Fitter)
7. Certificate III in Early Childhood Education and Care
8. Certificate II in Retail Cosmetics
9. Certificate II in Visual Arts
10. Certificate II in Hospitality

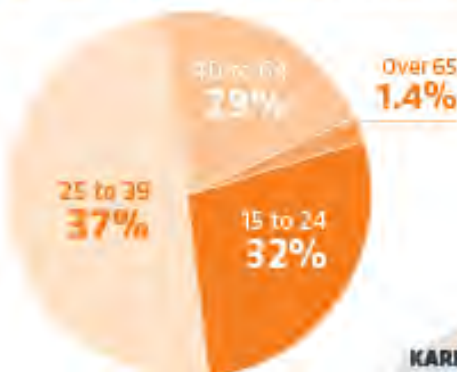
STUDENT ENROLMENTS



TOP 5 Skill Sets

1. First Aid and CPR Skill Set
2. Provide Cardiopulmonary Resuscitation (CPR) Skill Set
3. White Card skill Set
4. Traffic Management Skill Set
5. Chemcert - Stage 2 (Boom-Spray Licence) Skill Set

STUDENT AGE CATEGORIES



STUDENT SATISFACTION

89.4%

NET SATISFACTION NR TAFE

Data from 2022 Student Satisfaction Survey





Operational Structure

Enabling Legislation

North Regional TAFE was established as an agency on 11 April 2016, under the *Vocational Education and Training Act 1996*.

Responsible Minister

Throughout 2022, the responsible Minister was the Hon. Sue Ellery, MLC, Minister for Education and Training. From 14 December 2022, the responsible Minister is the Hon. Simone McGurk MLA, Minister for Training; Water; Youth.

Strategic direction

North Regional TAFE merged our Mission and Vision into the one single Purpose that drives everything we do:

Our Purpose

Creating Opportunities through Great Learning Experiences.

Our Pillars

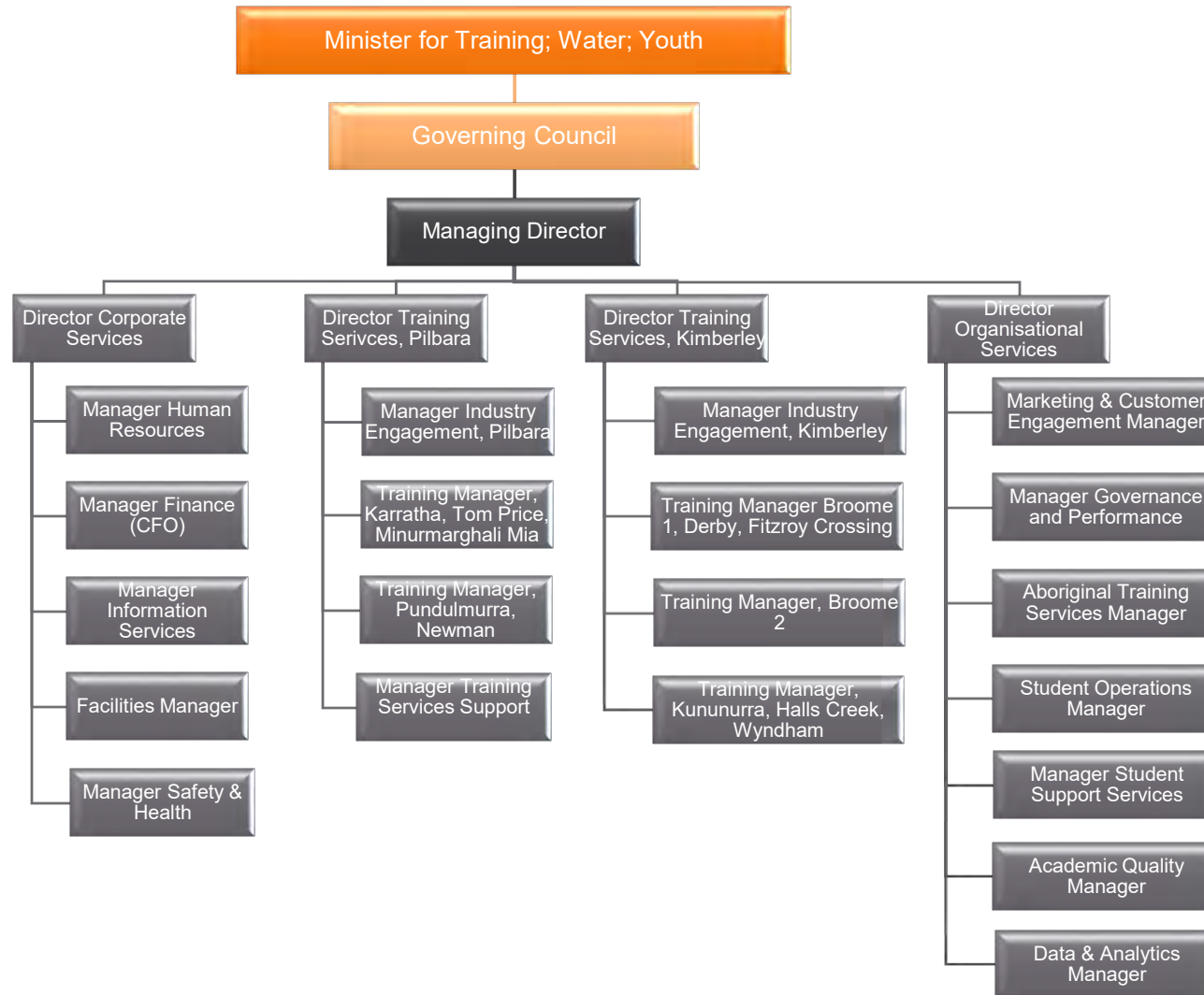
Our College is built on five pillars that reflect our commitment to providing quality and accessible vocational education and training that meets the needs of the individual, industry and the broader community.

- Respect and Human Rights
- Accountability
- Responsiveness
- Diversity of cultures, ideas, and peoples
- Aboriginal perspectives and reconciliation





Organisational Structure





Governing Council

The College's Governing Council is constituted under the *Vocational Education and Training Act 1996*. The role, structure and responsibilities of the Governing Council are detailed in the State Training Provider Governing Council Handbook published by the Department of Training and Workforce Development. Members are appointed by the Western Australian Government for their experience, expertise, and ability to contribute to the strategic direction of the college. Under the terms of the *Vocational Education and Training Act 1996*, the Governing Council is the governing body of the College with authority in the name of the College to perform the functions of the College and govern its operations and affairs. The Governing Council met eleven times in 2022 across the Kimberley and Pilbara regions and held stakeholder events on four occasions.

The 2022 Governing Council membership was as follows:

Current Members



Emma White

Chair since 01/07/2021 - Member since 10/06/2018

Emma has had a fulfilling career that has taken her across Western Australia and out into Regional WA, as well the Northern Territory and Queensland working with state government and within various industries. Emma is Chair of North Regional TAFE Governing Council aligning her passion for advocating for the community and indigenous affairs.



Fran Haintz

Deputy Chair since 01/07/2021 - Member since 24/01/2019

Fran Haintz is an experienced Director with a demonstrated history of working in the program and community development industry with a specific focus on indigenous affairs. Fran's passion for supporting the community and building relationships as well as her unwavering integrity only supported her appointment to the North Regional TAFE Governing Council.



Kristy Brittain

Member since 11/06/2016

As an active member of the community and an avid supporter for Aboriginal Youth, Kristy Brittain's passion comes through in all avenues of her life. Appointed as a member of the North Regional TAFE Governing Council, Kristy continues her various volunteer board positions in Kununurra at the Girls Academy as a community representative and Alta-1 as a board member.



Barbara O'Driscoll

Member since 01/07/2019

Passionate about giving back to the community and volunteering her time, Barbara O'Driscoll embraces every challenge, including her appointment as a member of North Regional TAFE Governing Council. Barbara has been a resident in Newman for more than 24 years growing her experience, local knowledge and empathy for the East Pilbara region of WA and this is what drives her need to help and nurture her community.



Maree Stallard

Member since 01/07/2020

Maree has developed a wealth of experience working in the health and community services sector across Western Australia. Maree has worked supporting organisations to build capacity and have an impact in their local communities. Maree's passion to work with teams to reach their full potential has seen her living and working in remote locations across the Kimberley and Pilbara regions adding value to her role on the North Regional TAFE Governing Council.





Wendy Dunne

Member since 01/07/2020

Wendy Dunne has had a successful 20 year career within the Government of Western Australia's Vocational and Education Training (VET) sector developing and implementing key strategic initiatives and state wide policy. She has more than 10 years' experience in the Not-for-Profit education, employment and training sector including working as a TVET specialist for the UN. Wendy joined North Regional TAFE Governing Council as a member bringing a wide breadth of experience, with high level policy management and expertise in government, non-government and VET sectors.



Joseph (Joe) Grande

Member since 01/07/2021

Joseph (Joe) Grande has over thirty years of experience in Training, Employment Services and Community Development with Indigenous Communities and Corporations in the West Kimberley Region of WA. As a qualified accountant he also brings sound financial management and corporate governance knowledge in the Not-for-profit sector. Joe is passionate about working with Indigenous Australians, in particular youth, in delivering real outcomes including long term sustainable employment and improved personal well-being. Currently Joe is the CEO of a Broome based Aboriginal Corporation that delivers a diverse range of services throughout the Kimberley.



Lorraine Injie

Member since 01/07/2021

Lorraine Injie is Yinhawangka and comes from the central Pilbara. Lorraine is passionate about the retention of local Aboriginal languages and supporting and developing the Pilbara community. In 1990 Lorraine set up the language retention program at Pundulmurra and taught until 2013. Lorraine also managed the language, literacy, and numeracy programs across the Pilbara which was very rewarding and challenging work. Lorraine is currently the manager of Wangka Maya Pilbara Language Centre.



Danielle Newport

Member since 01/07/2022

Danielle was appointed as Chief Executive Officer of Relationships Australia WA (RAWA) in August 2022. Danielle was previously the CEO of WA's largest disability services provider Activ Foundation overseeing the delivery of a diverse range of services to thousands of Western Australian's living with disability. Danielle has significant executive experience in both the UK and Australia and has led transformational change and helped organisations to achieve sustainable growth in changing times and circumstances. In addition to her role at RAWA, Danielle is a director of the WA Aids Council (WAAC) and a member of the Governing Council of North Regional TAFE. Danielle is a qualified accountant, company secretary and graduate of AICD.



Mark Simpson

Member since 01/07/2022

Mark Simpson has been involved in a variety of training related roles throughout the Pilbara and Kimberley regions since originally teaching his automotive trade at Jigalong community in 1982. In recent years Mark has focused on training, employment, community development, and education, with a particular focus on improving opportunities for the community and Indigenous people.



Helen Smart

Managing Director, North Regional TAFE and is an ex-officio member of the Governing Council commenced 08/08/2022.

Helen was born in Wyndham, spending her early years in Kununurra, and later working for the Department of Health in Port Hedland, Helen has broad local knowledge of both the Kimberley and Pilbara regions. Prior to her appointment of Managing Director, North Regional TAFE – Helen held the position of Director Training Infrastructure Management at the Department of Training and Workforce Development. During her 12 years in this role, Helen has worked intensively with TAFE colleges across WA and forged strong relationships with industry to lead strategic asset planning for the State training sector's land and building portfolio, including directing \$215.8 million in WA Recovery Plan capital projects.





We would like to take this opportunity to thank the below leaving members for their contribution throughout 2022:

Exiting Members



Gary Arcus

Member since 20/09/2016 - 30/06/2022

Gary Arcus was a Governing Council member of North Regional TAFE Governing Council and Chair for the NR TAFE Finance, Audit and Risk Management (FARM) Committee of the Governing Council. Gary has maintained a strong career in management working for some of the larger organisation across Western Australia, managing large teams across varied industries.



Nick Preece

Member since 01/07/2021 – 22/04/22

Nick Preece has worked in senior and executive management positions in the commercial and not for profit sectors in New Zealand and Australia for more than 15 years. Nick has a proven track record of successful complex stakeholder management and relationship development, business development, implementing best practice business and governance initiatives, and leading organisational change.



Nerida Kickett

Acting Managing Director, North Regional TAFE to 07/08/2022.

Nerida Kickett is an experienced leader and manager, having worked for well over 20 years in resources, education, finance and marine services. Nerida also serves on a number of boards and committees including chairing Regional Development Australia Pilbara. Nerida is passionate about creating inclusive teams and empowering individuals to meet organisational goals.

Executive Management Team

The Executive Management Team is responsible for ensuring the College strategic objectives are being met. The team works collegially to plan, monitor performance, and take corrective measures where required.



Helen Smart
Managing Director
8 August onwards



Nerida Kickett
Director Corporate
Services
(Acting Managing
Director Jan – 7
August incl.)



Markus Beuke
Director Training
Services Kimberley



Jeffrey Cooper
Director Training
Services Pilbara



Jan Edwards
Director
Organisational
Services





Aboriginal Training Advisory Group

The Aboriginal Training Advisory Group (ATAG) is appointed by and reports to the Governing Council. It is North Regional TAFE’s peak group that provides advice and contributes to the planning, monitoring and evaluation of vocational education and training programs, cultural awareness and other key Aboriginal services.

The ATAG plays a key role as the formal Aboriginal consultative mechanism regarding training needs, support requirements and the effectiveness of training programs by North Regional TAFE. The group provides information for consideration of the College in relation the design, development and delivery of Aboriginal training programs and services needed to promote participation and successful outcomes.

The cross transfer of information between North Regional TAFE and the ATAG will provide key learnings that North Regional TAFE could consider and possibly implement in the Aboriginal Training Plan and the College’s Reconciliation Action Plan.

Lorraine Injie is the Governing Council representative for ATAG.

Finance, Audit and Risk Management Committee

The Finance, Audit and Risk Management (FARM) Committee is a sub-committee of Governing Council with a key strategic role to monitor, support and strengthen the financial position and performance of North Regional TAFE.

The FARM Committee provides a forum for communication between the Governing Council and senior management and can liaise directly with external parties (such as auditors or Office of Auditor General) and provide recommendations or reports to the Governing Council on progress and issues as they arise.

The FARM Committee also ensures the integrity of audit functions and ensures the College has a robust risk management framework that underpins strategic and operational decisions.

The current Chair of the FARM Committee is Governing Council member Danielle Newport.

Relevant Legislation

In the performance of its functions, North Regional TAFE complies with the following relevant written laws:

State Legislation	
<ul style="list-style-type: none"> <i>Auditor General Act 2006</i> <i>Building Act 2011</i> <i>Corruption, Crime and Misconduct Act 2003</i> <i>Disability Services Act 1993</i> <i>Electoral Act 1907</i> <i>Equal Opportunity Act 1984</i> <i>Financial Management Act 2006</i> <i>Minimum Conditions of Employment Act 1993</i> <i>Industrial Relations Act 1979</i> <i>State Records Act 2000</i> 	<ul style="list-style-type: none"> • <i>Freedom of Information Act 1992</i> • <i>Work Health and Safety Act 2020</i> • <i>Public and Bank Holidays Act 1972</i> • <i>Public Interest Disclosure Act 2003</i> • <i>Public Sector Management Act 1994</i> • <i>Workers Compensation and Injury Management Act 1981</i> • <i>Working with Children (Criminal Record Checking) Act 2004</i> • <i>Vocational Education and Training Act 1996</i>





Commonwealth Legislation

Copyright Act 1968
Fair Work Act 2009
Fringe Benefits Tax Act 1986
Goods and Services Tax Act 1999

- *Privacy Act 1988*
- *Racial Discrimination Act 1975*
- *Sex Discrimination Act 1984*
- *Student Identifiers Act 2014*

Performance Management Framework

State Government goals for TAFE Colleges

Government Goal: WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.

Agency Level Government Desired Outcomes and Key Effectiveness Indicators

Desired Outcome: The provision of vocational education and training services to meet community and industry training needs.

Key Effectiveness Indicator 1.1: Overall student satisfaction

Key Effectiveness Indicator 1.2: Graduate achievement rate

Key Effectiveness Indicator 1.3: Graduate destination rate

Key Effectiveness Indicator 1.4: Achievement of profile delivery

Services and Key Efficiency Indicators

Service: Delivery of Training

Key Efficiency Indicator 1.1: Overall cost per SCH

Links between government goals and agency level desired outcomes

North Regional TAFE's Strategic Plan 2021-2023 outlines our key strategic goals and priorities that link to the government goals and the State Training Plan throughout 2022.

North Regional TAFE's strategic goals and how we undertake work toward these goals are listed below:

Strategic Goals	North Regional TAFE Services
Deliver High Quality Vocational Education Strengthen our Student, Employer and Community Focus Valuing Our People Maximise Our Resources	<ul style="list-style-type: none"> • Provision of government funded and commercial, fee for service training. • Delivery of apprenticeships and traineeships. • Partnerships with industry to build capability and support future workforce skilling requirements. • Flexible, responsive, and nationally accredited training ranging from certificate I to advanced diplomas. • Delivery of Jobs and Skills Centres that engage with local communities, businesses, and industry, providing employment and workforce development services.



The Business Plan 2022 describes the vocational education and training and other priorities executed to meet our strategic outcomes.

Changes to outcome-based framework

The only change to North Regional TAFE's outcome-based management framework in 2022 was clarification of the State Government Goal for TAFE (listed above). Desired Outcomes, Services and Key Efficiency Indicators remained the same.

Shared responsibilities with other agencies

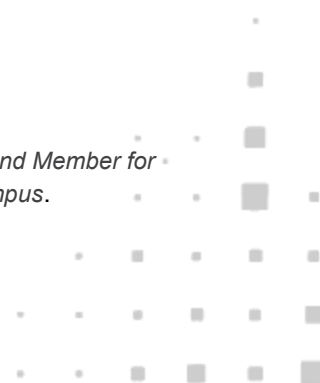
North Regional TAFE receives an annual funding allocation from the State Government through a resource agreement (Delivery and Performance Agreement) with the Department of Training and Workforce Development. North Regional TAFE reports to the Department on outcomes under that agreement.



We welcomed former Education and Training Minister Sue Ellery, MLC and Member for Pilbara Kevin Michel, MLA for the launch of our major infrastructure construction project at our Pundulumurra (South Hedland) campus.



We welcomed Premier Mark McGowan, former Education and Training Minister Sue Ellery, MLC and Member for Kimberley Davina D'Anna MLA for the opening of our Jobs and Skills Centre at our Kununurra campus.





Student Outcomes

North Regional TAFE would like to congratulate our WA Training Award finalists for 2022.

Courtney Charles **Aboriginal and Torres Strait Islander Student of the Year**

Courtney is a proud Banjima, Nyul Nyul and Yindjibarndi woman. Courtney applied for an Administration Traineeship with BHP through North Regional TAFE and is completing a Certificate III in Business. Courtney has worked on encouraging diversity in the workplace and assisted with the WA Iron Ore (WAIO) NAIDOC Awards Night. Her goal is to secure a position as a Crew Development Officer through ongoing training with BHP.



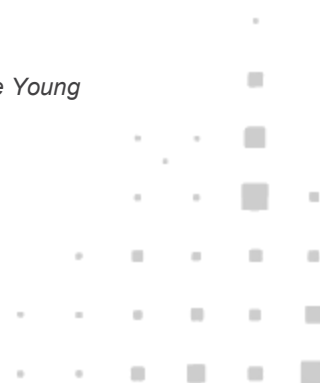
Khesharna Lee **School-based Apprentice of the Year**

As a problem solver and creative thinker, it was only natural that Khesharna from Hedland Senior High School chose an engineering pathway. She is currently completing a Certificate II in Engineering hosted by BHP and delivered through North Regional TAFE and Programmed Training Services. Khesharna is the only female to follow a mining industry training pathway in her intake and has been described as a strong young leader with the courage to step up and challenge any adversities in the workplace.

Last year we interviewed Khesharna about her achievements and goals for her future. You can watch the video [here!](#)



Premier Mark McGowan met with our Aboriginal Training Services Team and the students from the Young Women Rising Program at the Cabinet Breakfast held in Broome.





Agency Performance

Report on Operations

The below is a summary of Key Performance Indicators for North Regional TAFE.

Indicators	2022 Target	2022 Actual	Variation
Student Satisfaction Overall Student Satisfaction	90.0%	89.4%	-0.6%

Source: WA Student Satisfaction Survey 2022

Comment: North Regional TAFE exceeds the State average of 85.7% by 3.7%.

Graduate Destination Rate Employed	85.0%	84.2%	-0.8%
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Source: NCVER Student Outcomes Survey 2022 – North Regional TAFE

Comment: North Regional TAFE exceeds the State average of 76.0% by 8.2%.

Graduate Achievement Rate Achieved main reason for doing course	89.0%	88.8%	-0.2%
---------------------------------------------------------------------------	--------------	--------------	--------------

Source: NCVER Student Outcomes Survey 2022 – North Regional TAFE

Comment: North Regional TAFE exceeds the State average of 86.3% by 2.5%.

Training outcomes	2022 Target	2022 Actual	% Achieved
Achievement of Profile Delivery Profile achieved SCH	1,254,000	906,775	72.3%

Comment: North Regional TAFE delivered a total of 1,005,653 Student Curriculum Hours (SCH) to 6,576 students over the 2022 academic year. SCH delivery includes both State Government subsidised training (profile funded training) and non-profile training, including domestic and international fee-for-service delivery, and Commonwealth Government funded activity.

State Government subsidised training saw 906,775 SCH delivered to 6,437 students.

Financial efficiency indicator	2022 Target	2022 Actual	Variation
Delivery costs per curriculum hour	\$45.83	\$68.05	\$22.22

Source: Statement of comprehensive income





Benchmarks for training in priority areas

The table below are the achievements for the College in terms of performance against the contract targets in the 2022 Delivery Performance Agreement (DPA).

Apprenticeships, traineeships, and work placements required as part of a qualification are an important, highly valued aspect of North Regional TAFE's training delivery and provide critical learning experiences and pathways to skilled employment.

Training Priority	Target (SCH)	Actual (SCH)	% Variation
Apprenticeship	162,358	132,047	81.33%
Traineeship	90,631	55,373	61.10%
Employment Based Training (EBT) Total	252,989	187,095	73.95%
Priority Industry Training	603,529	427,957	70.91%
General Industry Training	196,896	127,649	64.83%
Foundation Skills and General Education	200,586	159,910	79.72%
Age 15-24	526,194	388,641	73.86%

Qualification Completions

Priority areas	Benchmark	Actual	% Variation
Certificate III and above	741	416	56.14%
Aboriginal and Torres Strait Islanders Certificate II and above	331	210	63.44%
Students with a disability Certificate II and above	52	37	71.15%

Student demographic response rates

At enrolment time, students are asked to answer two demographic questions:

1. Are you of Aboriginal or Torres Strait Islander origin?
2. Do you consider yourself to have a disability, impairment, or long-term condition?

The table below shows the response rate to these questions.

Demographic	Benchmark	Actual	% Variation
Aboriginal Question	90%	91.52%	+1.52%
Disability Question	90%	92.40%	+2.40%



Key Performance Indicators and Certification

Certification of Key Performance Indicators

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the North Regional TAFE's performance, and fairly represent the performance of North Regional TAFE for the financial period ended 31 December 2022.

Emma White
Chair, Governing Council
North Regional TAFE

14 March 2023

Helen Smart
Managing Director
North Regional TAFE

14 March 2023





Government Goal

WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.

Desired Outcome

The desired outcome of North Regional TAFE is the provision of vocational education and training services to meet community and industry training needs.

North Regional TAFE has developed the following Key Performance Indicators (KPIs) to provide an overall indication of its performance relating to the effectiveness and efficiency in the achievement of the above outcome. North Regional TAFE uses these indicators in reviewing its performance and in its ongoing commitment to improve its programs and services.

Effectiveness Indicators

The effectiveness indicators measure the achievement of vocational education and training (VET) in meeting community and industry needs via student and graduate satisfaction, labour force status of graduates and profile achievement.

Overall Student Satisfaction

The table below presents information about the satisfaction levels amongst students at North Regional TAFE. The figures are derived from the WA Student Satisfaction Survey which is used to measure the quality of the service provided by North Regional TAFE, and to gain a better understanding of our customers and their needs. The 2022 survey was conducted by Wallis Social Research (Wallis) on behalf of the Department of Training and Workforce Development (DTWD).

The overall student satisfaction rating expresses the number of 'satisfied' and 'very satisfied' respondents. The results provide an overall expression of how satisfied students are with various services provided by North Regional TAFE.

In the 2022 Training WA Student Satisfaction Survey, 89.4% of students who responded were either very satisfied or satisfied with their chosen course at North Regional TAFE. North Regional TAFE achieved a higher satisfaction rating than the State average of 85.7%.

In line with our strategic priority: Strengthen our Student, Employer and Community Focus, North Regional TAFE will interpret the data from this survey in greater detail to find opportunities to improve student satisfaction.

Table 1

2022 Student Satisfaction	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
North Regional TAFE	91.1%	88.9%	89.9%	90.0%	89.4%
Western Australia	87.5%	87.6%	87.3%	N/A	85.7%

Source: Wallis (2022) EY Sweeney (2019-2021) Student Satisfaction Survey;

Notes: The response rate for the survey was 23.3%. Confidence level is 95% and a margin of error +/- 2.1%. Total population of 2,717 with a sample size of 632 students.

The WA Student Satisfaction Survey is an annual survey amongst students who are funded under the National Agreement for Skills and Workforce Development.

The following student groups have been excluded from the scope of the survey: international full fee-paying students, students undergoing training through a school-based program (VET in schools), adult community education students, students who are in a correctional facility and students aged less than 15 years.

Graduate Destination Rate

This KPI measures the proportion of graduates (qualification completers) in employment, demonstrating the extent to which North Regional TAFE is providing relevant training that improves student employability. The performance indicator shows the proportion of graduates responding to the



National Centre for Vocational Education Research (NCVER) Student Outcomes Survey who are in paid employment at the time of the survey i.e., mid-2022.

The aim of the survey is to measure vocational education and training students' employment, further study and the opinions of the training undertaken. The Student Outcomes Survey is conducted annually.

Although the 2022 Actual figure is slightly lower than the North Regional TAFE target, it is a marked increase compared to the 2021 Actual result and again exceeded the state and national averages for TAFE Colleges.

North Regional TAFE may revise its target for future Business Plans after a close examination of the available data and the current employment environment.

Table 2

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
North Regional TAFE	84.4%	73.8%	78.7%	85.0%	84.2%
Western Australia	67.3%	60.3%	68.5%		76.0%
TAFE Australia	71.3%	65.7%	70.3%		75.6%

Source: NCVER, Student Outcomes Survey – North Regional TAFE Qualification completers

Notes: 169 graduates responded to the survey, giving a response rate of 24.9%. Confidence level is 95% with a margin of error of +/- 5.2%.

The following student groups have been excluded from the scope of the survey: international full fee-paying students, students undergoing training through a school-based program (VET in schools), students who are in a correctional facility and students aged less than 15 years.

Graduate Achievement Rate

This KPI measures the extent to which North Regional TAFE graduates (qualification completers) have wholly or partly achieved their main reason for undertaking the course.

Figures for this KPI are obtained from the Student Outcomes Survey, conducted by NCVER. The Student Outcomes Survey is conducted annually.

North Regional TAFE again exceeded the state and national average for TAFE Colleges and maintained a commendable outcome in reaching the 2022 target.

Table 3

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
North Regional TAFE	83.3%	86.0%	88.9%	89.0%	88.8%
Western Australia	78.8%	79.5%	83.7%		86.3%
TAFE Australia	81.9%	81.8%	83.8%		85.7%

Source: NCVER, Student Outcomes Survey – North Regional TAFE Qualification completers

Notes: 169 graduates responded to the survey, giving a response rate of 24.9%. Confidence level is 95% with a margin of error of +/- 4.4%.

The following student groups have been excluded from the scope of the survey: international full fee-paying students, students undergoing training through a school-based program (VET in schools), students who are in a correctional facility and students aged less than 15 years.



Achievement of Profile Delivery

North Regional TAFE is resourced to deliver courses under Government-purchased funding guidelines to meet consumer demand and respond to local community needs, individual requirements and workforce development plans. This performance indicator reports the effectiveness of North Regional TAFE in meeting Delivery and Performance Agreement (DPA) targets.

Achievement of 2022 (DPA) Profile, Planned vs Achieved SCH

Table 4 shows the percentage of Student Curriculum Hours (SCH) achieved for activities as contracted with DTWD for vocational education and training delivery through the DPA.

Profile Achievement = DPA SCH Achieved / Target SCH contained within DPA.

The full year 2022 figures represent TAFE performance for the reporting period 31 December 2022.

Table 4

PROFILE SUMMARY TABLE	Year	Target SCH	Actual SCH	% Achievement
Achievement of profile delivery	2022	1,254,000	906,775	72.3%
	2021	1,429,289	1,123,866	78.6%
	2020	1,250,620	913,032	73.0%
	2019	1,200,246	978,071	81.5%

Source: North Regional TAFE Delivery and Performance Agreement for planned SCH, and internal Management Information System for Actual SCH.

Notes: Planned targets are based on the original DPA.

North Regional TAFE experienced considerable challenges due to the COVID-19 pandemic with the greatest impact felt in the first half of the year.

With the State borders opening up in March 2022, community transmission throughout the northwest of Western Australia had an impact on North Regional TAFE training schedules.

Staff and student absenteeism as a result of COVID-19 impacted the College's ability to consistently plan and deliver training in line with planned schedules for 2022.

Overall North Regional TAFE staff were absent for 7,169 hours related to COVID-19 in 2022, compared to only 41 hours in 2021.

In 2022, overall student numbers were 20% lower compared to 2021 with the numbers of students participating in all skillsets reducing by 34% in 2022. Skillsets is an area that has traditionally seen demand grow year on year at North Regional TAFE due to being flexible, industry specific and often State Government funded but in Semester 1 the College observed decreased subscription rates.

Absenteeism from both staff and students affected delivery and achievement in some critical areas with rescheduling or complete withdrawals required to minimise risk of transmission.

North Regional TAFE works closely with industries who were working within the guidelines of their own COVID-19 plans to limit face-to-face interactions and as a result, traineeships and apprenticeships observed lower attendance rate through Semester 1 of 2022.

Other challenges were faced around government health directions with some staff not returning to work due to non-vaccination and restricted access to remote communities.

Schools located in remote Aboriginal communities throughout the Kimberley saw a significant decline in the uptake of VET Delivered to Secondary Students (VDSS) and Aboriginal School Based Training due to community COVID-19 restrictions on visitors as well as students being unable to travel to undertake training.

North Regional TAFE is proud that the College's COVID-19 business continuity plans enabled it to enact strategies throughout the year to keep delivery progressing and its staff and students safe, but remains disappointed that delivery was not at the targeted level.





North Regional TAFE has worked with the State Government to set a target of 1,100,000 for 2023 and anticipates an improved Actual SCH figure with COVID-19 restrictions lifted and increased State Government support.

Table 5 gives a detailed breakdown indicating the extent to which North Regional TAFE has met its strategic training needs as defined in the State Training Profile.

Table 5

Detailed breakdown by ANZSCO

ANZSCO Group	2019 Profile SCH Achieved	2020 Profile SCH Achieved	2021 Profile SCH Achieved	2022 Planned	2022 Achieved	2022 Achieved %
1 MANAGERS	10,430	16,519	10,040	14,270	13,625	95%
11 Chief Executives, General Managers and Legislators	8,970	13,315	9,160	13,633	9,825	72%
12 Farmers and Farm Managers	95	0	0	0	0	0%
13 Specialist Managers	935	1,354	355	268	165	62%
14 Hospitality, Retail and Service Managers	430	1,850	525	369	3,635	985%
2 PROFESSIONALS	68,537	48,371	72,671	87,706	60,117	68%
21 Arts and Media Professionals	26,514	17,491	25,175	25,704	16,809	65%
22 Business, Human Resource and Marketing Professionals	4,580	5,510	6,185	11,676	3,675	31%
23 Design, Engineering, Science and Transport Professionals	17,908	11,390	24,416	22,266	32,188	145%
24 Education Professionals	19,165	13,940	16,455	25,240	6,720	27%
26 ICT Professionals	370	40	440	2,820	725	26%
3 TECHNICIANS AND TRADES WORKER	148,556	146,785	180,680	223,099	178,267	80%
31 Engineering, ICT and Science Technicians	7,229	10,547	20,618	24,998	11,102	44%
32 Automotive and Engineering Trades Workers	48,417	50,230	64,218	87,262	68,546	79%
33 Construction Trades Workers	29,965	16,812	26,038	30,884	26,257	85%
34 Electrotechnology and Telecommunications Trades Workers	35,724	34,222	39,895	48,018	36,802	77%
35 Food Trades Workers	9,975	14,061	10,870	17,731	13,318	75%
36 Skilled Animal and Horticultural Workers	8,675	18,460	10,760	6,414	19,330	301%
39 Other Technicians and Trades Workers	8,571	2,453	8,281	7,792	2,912	37%



ANZSCO Group	2019 Profile SCH Achieved	2020 Profile SCH Achieved	2021 Profile SCH Achieved	2022 Planned	2022 Achieved	2022 Achieved %
4 COMMUNITY AND PERSONAL SERVICE WORKERS	203,861	201,507	221,775	235,632	169,006	72%
41 Health and Welfare Support Workers	69,255	67,140	76,387	88,877	52,795	59%
42 Carers and Aides	88,369	90,779	84,134	83,752	60,081	72%
43 Hospitality Workers	12,731	9,105	13,506	19,210	13,472	70%
44 Protective Service Workers	0	0	0	0	0	0%
45 Sports and Personal Service Workers	33,506	34,483	47,748	43,793	42,658	97%
5 CLERICAL AND ADMINISTRATIVE WORKERS	113,140	111,451	113,052	156,896	84,262	54%
51 Office Managers and Program Administrators	20,880	21,520	19,595	11,441	9,525	83%
53 General Clerical Workers	66,205	61,526	62,087	103,972	45,542	44%
55 Numerical Clerks	12,465	12,305	12,950	11,745	11,115	95%
59 Other Clerical and Administrative Workers	13,590	16,100	18,420	29,738	18,080	61%
7 MACHINERY OPERATORS AND DRIVERS	55,036	60,228	87,119	89,083	68,673	77%
71 Machine and Stationary Plant Operators	6,511	15,000	18,229	17,922	19,919	111%
72 Mobile Plant Operators	46,055	41,398	64,750	65,883	46,264	70%
74 Store persons	2,470	3,830	4,140	5,278	2,490	47%
8 LABOURERS	170,835	139,689	228,119	238,636	174,365	73%
82 Construction and Mining Labourers	18,406	10,499	26,538	29,104	15,920	55%
83 Factory Process Workers	29,551	25,797	25,425	31,938	26,884	84%
84 Farm, Forestry and Garden Workers	92,985	71,488	107,998	113,828	72,967	64%
85 Food Preparation Assistants	256	612	1,799	2,525	1,563	62%
89 Other Labourers	29,637	31,293	66,359	61,241	57,031	93%
G GENERAL EDUCATION	207,676	188,482	210,410	208,678	158,460	76%
GEN19B Adult Literacy/ESL	47,655	48,385	46,365	61,892	31,705	51%
GEN19E Targeted Courses	160,021	140,097	164,045	146,786	126,755	86%
NORTH REGIONAL TAFE TOTAL	978,071	913,032	1,123,866	1,254,000	906,775	72%

Note: DPAs for TAFEs were produced on a full-year basis



Profile Analysis for North Regional TAFE

Definition: The table indicates delivery profile by major Australian and New Zealand Standard Classification of Occupations (ANZSCO) groupings. The classification definitions are based on the skill level and specialisation usually necessary to perform the tasks of the specific occupation, or of most occupations in the group.

Derivation: DPA data represents the actual achievement of SCH in respective years. Planned data is obtained from the DPA and actual SCH from the Student Management Systems (SMS).

Variances in delivery by more than 10% (compared to planned achievement of 100%) are explained by the following reasons:

Demand less / more than expected - ANZSCO Groups

Group 2 – 32% below target due to lower student numbers mainly in lower-level Art qualifications, that are predominantly delivered as re-engagement programs to Aboriginal remote communities in the Kimberley, which were closed due to health reasons.

Group 3 – 20% below target due to lower student numbers predominantly in Information and Communications Technology (ICT) and Carpentry & Joinery in the Kimberley as well as Pathways to Construction College wide.

Group 4 – 28% below target due to lower student numbers mainly in the Service Industry related qualifications such as Hospitality, Community Services, Aged Care and Beauty, some of which had strict health restrictions implemented in industry.

Group 5 – 46% below target due to lower student numbers across all Business qualifications below Diploma level College wide. These general Business qualifications are delivered to communities in the northwest of the State, a lot of which were closed due to health reasons.

Group 7 – 23% below target mostly in the Civil Construction (Plant Operations) qualifications across the College, due to limited numbers of lecturers in this area. The limited number of lecturers was due to current and potential lecturers going to work in the mining sector for the higher wages that they offered.

Group 8 – 27% below target due to lower student numbers predominantly in the VET Delivered to Secondary Students (VDSS) space in the Pilbara for entry level qualifications in Engineering, Electrical and Automotive. Additionally, there were lower numbers for entry level qualifications in Construction, Civil, Conservation and Ecosystem Management, Aquaculture and Horticulture. This can be attributed to the loss of lecturers and the ability to attract replacements due to the higher wages offered in the mining sector.

General Education – 24% below target due to lower student numbers mainly in Gaining Access to Training and Employment (GATE) and Language, Literacy and Numeracy (LLN) support qualifications. With vocational enrolments already lower than expected in the other groups above, the linked LLN support qualifications were affected accordingly.

North Regional TAFE was also impacted by changes to the Community Development Program which made training attendance non-compulsory in 2022. This impacted the foundational and general education courses attendance numbers.

Certificate I in Leadership observed a 77% decrease in student numbers in 2022 compared to the 2018-2021 four-year average and Certificate I in GATE observed a 90% decrease in student numbers in 2022 compared to the 2018-2021 average.

Service

Delivery of training.





Efficiency Indicator - Cost per Student Curriculum Hours

This is a measure of which North Regional TAFE demonstrates its efficiency in using its resources for the delivery of vocational education and training. The overall cost per SCH is an efficiency measure that shows the aggregate unit cost of delivery output per SCH based on the delivery costs (Total Cost of Services) as detailed in the Financial Statements.

The shortfall of SCH achieved in 2022 directly impacts the SCH efficiency indicator. North Regional TAFE was resourced to deliver 1,254,000 SCH in 2022 and achieved 72.3% of that target. This underachievement flows through to the cost of SCH and therefore increased the cost of SCH to \$68.05 per SCH.

Table 6

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
North Regional TAFE	\$54.64	\$60.38	\$54.54	\$45.83	\$68.05





Significant Issues Impacting the Agency

Current and emerging issues and trends

Staff attraction and retention continues to be the most significant issue in the northwest due to a combination of anticipated growth in the resources industry, ongoing pressure on housing affordability and liveability costs.

Climate change is an emerging strategic risk with possible future implications that could impact on the welfare of communities and economies, both domestically and globally. It is anticipated that over the coming years North Regional TAFE will consider current and emerging impacts that climate-related risks could have to its operations from:

- physical risks, both direct and indirect, that could impact on physical assets, and financial and non-financial performance of the College. It may be either event-driven or the result from longer-term shifts in climate patterns;
- transition risks as a result of transitioning to a lower-carbon economy. This could be in the form of policy, regulatory, legal, reputation, technological and market changes;
- liability risks that are associated with people or businesses seeking compensation for losses suffered due to climate change; and
- climate-related opportunities, such as improved operational efficiency, savings on energy costs, adaptive capacity to respond to climate change, capitalise on shifting stakeholder preferences, etc.

North Regional TAFE will consider these risks and opportunities for the future, and update risk management strategies as appropriate in line with our Risk Management Policy.

We are positioning ourselves to assist industry to achieve their carbon emission targets. In recent times the renewable energy sector has seen tremendous growth and technological improvements that will provide economically viable energy solutions to organisations whilst also providing commercial output opportunities.

North Regional TAFE is well positioned to be an early adopter in developing training for the renewable industry sector including the production of hydrogen as a fuel source.

North Regional TAFE is also dedicated to utilising technological advancements where possible, to reduce costs and create opportunities to deliver efficiencies.

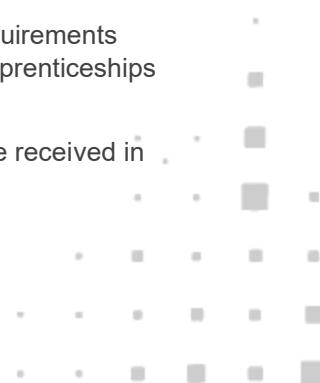
As part of our technology roadmap, North Regional TAFE continues to move away from local server-based data storage and taking full advantage of cloud-based technology to enable our staff to access information from anywhere and on any device. This provides flexibility for staff who travel or are physically unable to attend the workplace.

We continue to explore and implement all options to take advantage of software applications that enable greater workflow automation and reduce manual administration. We continue to integrate Power BI and associated automated workflows into our organisation, enabling better interpretation of data into formats that will greatly assist and inform decision making and monitoring of organisational performance.

Economic and social trends

North Regional TAFE continues to see strong interest in training to meet specific skill requirements such as short courses and skill sets, whilst at the same time seeing strong demand in Apprenticeships and Traineeship programs in priority sectors.

The College has been working extremely hard to increase the capacity for feedback to be received in order to be best positioned and flexible to accommodate any local community trends.





Additionally, North Regional TAFE has identified an increasing interest in training to meet the needs of the emerging renewable energy industry. Consequently, North Regional TAFE is developing a comprehensive plan to address the diverse needs of the industry whilst also recognising the significant investment being undertaken in this industry throughout the region.

Furthermore, extensive consultation with industry is highlighting an increasing training need in areas of Health sector support including areas such as Nursing, Individual Support and Community Services.

Changes in written law

The introduction of the *Work Health and Safety Act 2020* and associated Regulations have brought a period of adjustment and increased requirements for the College to ensure compliance.

Governing Council, the Finance, Audit and Risk Management Committee and the Executive Management Team closely monitored the impact of the legislation throughout 2022 and will continue to do so.

There were no other changes in legislation that significantly impacted North Regional TAFE.





Disclosures And Legal Compliance



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 NORTH REGIONAL TAFE

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the North Regional TAFE (TAFE) which comprise:

- the Statement of Financial Position at 31 December 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the North Regional TAFE for the year ended 31 December 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Governing Council for the financial statements

The Governing Council is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.





In preparing the financial statements, the Governing Council is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the TAFE.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the North Regional TAFE. The controls exercised by the TAFE are those policies and procedures established by the Governing Council to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the North Regional TAFE are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 31 December 2022.





The Governing Council's responsibilities

The Governing Council is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the North Regional TAFE for the year ended 31 December 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the North Regional TAFE are relevant and appropriate to assist users to assess the TAFE's performance and fairly represent indicated performance for the year ended 31 December 2022.





The Governing Council's responsibilities for the key performance indicators

The Governing Council is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control the Governing Council determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Governing Council is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality control relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.





Other information

The Governing Council is responsible for the other information. The other information is the information in the entity's annual report for the year ended 31 December 2022, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, key performance indicators, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the North Regional TAFE for the year ended 31 December 2022 included in the annual report on the TAFE's website. The TAFE's management is responsible for the integrity of the TAFE's website. This audit does not provide assurance on the integrity of the TAFE's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 March 2023





Certification of Financial Statements

For the year ended 31 December 2022

The accompanying financial statements of North Regional TAFE have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the year ended 31 December 2022 and the financial position as at 31 December 2022.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.

Emma White
Governing Council Chair
14 March 2023

Helen Smart
Managing Director
14 March 2023

Esnart Nyemba
Chief Financial Officer
14 March 2023





STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2022		2022	2021
	Notes	\$000	\$000
Cost of services			
Expenses			
Employee benefits expense	2.1(a)	42,007	41,003
Supplies and services	2.2	11,515	12,838
Finance Cost	6.4	84	65
Other expenses	2.2	4,342	4,272
Depreciation and amortisation expense	4.1.1, 4.2, 4.3.1	10,426	9,288
Total cost of services		68,374	67,466
Income			
Fee for service	3.2	1,165	1,561
Student fees and charges	3.2	1,482	1,849
Ancillary trading	3.2	48	125
Interest revenue	3.3	209	55
Other revenue	3.4	2,309	2,346
Total revenue		5,212	5,936
Gains			
Gain arising from changes in fair value - land	3.5	20	35
Gain arising from changes in fair value - buildings	3.5	-	3,007
Gain arising from changes in fair value - dwellings	3.5	-	31
Total gains		20	3,073
Total income other than income from State Government		5,232	9,009
Net cost of services		63,141	58,458
Income from the State Government			
Grants and subsidies	3.1	53,653	50,524
Resources received free of charge	3.1	1,274	1,425
Income from other public sector entities	3.1	2,011	1,898
Total income from State Government	3.1	56,938	53,846
Deficit for the period		(6,203)	(4,611)
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		14,537	10,649
Total other comprehensive income		14,537	10,649
Total comprehensive income for the period		8,334	6,038

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



STATEMENT OF FINANCIAL POSITION

As at 31 December 2022		2022	2021
	Notes	\$000	\$000
Assets			
Current Assets			
Cash and cash equivalents	6.1	5,631	4,592
Restricted cash and cash equivalents	6.1	5,024	3,611
Receivables	5.1	1,188	604
Other current assets	5.2	742	592
Total Current Assets		12,585	9,398
Non-Current Assets			
Restricted cash and cash equivalents	6.1	1,033	992
Property, plant and equipment	4.1	174,125	163,228
Right-of-use assets	4.2	5,198	4,847
Intangible assets	4.3	149	125
Total Non-Current Assets		180,506	169,192
Total assets		193,091	178,591
Liabilities			
Current Liabilities			
Payables	5.3	3,813	1,526
Lease liabilities	6.2	2,911	3,792
Employee related provisions	2.1(b)	4,947	5,372
Other current liabilities	5.4	5,541	4,111
Total Current Liabilities		17,212	14,801
Non-Current Liabilities			
Lease liabilities	6.2	2,219	990
Employee related provisions	2.1(b)	1,382	1,292
Total Non-Current Liabilities		3,601	2,282
Total Liabilities		20,813	17,083
Net Assets		172,278	161,508
Equity			
Contributed equity		195,340	192,904
Reserves		25,186	10,649
Accumulated deficit		(48,248)	(42,045)
Total Equity		172,278	161,508

The Statement of Financial Position should be read in conjunction with the accompanying notes.





STATEMENT OF CASH FLOWS

For the year ended 31 December 2022		2022	2021
	Notes	\$000	\$000
Cash flows from State Government			
Grants and subsidies from Department of Training and Workforce Development		54,835	51,786
Funds from other public sector entities		1,979	1,898
Total cash provided by State Government		56,814	53,683
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits expenses		(40,684)	(40,943)
Supplies and services		(10,089)	(12,066)
Finance costs		(84)	(65)
GST payments on purchases		(1,319)	(1,385)
Other payments		(3,981)	(3,569)
Receipts			
Fee for service		1,165	1,561
Student fees and charges		1,023	1,575
Ancillary trading		48	125
Interest received		142	55
GST receipts on sales		183	95
GST receipts from taxation authority		1,198	1,108
Other receipts		2,309	2,359
Net cash used in operating activities		(50,087)	(51,151)
Cash flow from investing activities			
Payments			
Purchase of non-current assets		(843)	(881)
Receipts			
Capital Contribution - DTWD		1,054	400
Net cash provided by/(used in) investing activities		211	(481)
Cash flow from financing activities			
Payments			
Principal elements of lease payments		(4,445)	(3,911)
Net cash used in financing activities		(4,445)	(3,911)
Net increase (decrease) in cash and cash equivalents		2,493	(1,859)
Cash and cash equivalents at the beginning of period		9,195	11,054
Cash and cash equivalents at the end of period	6.1	11,688	9,195

The Statement of Cash Flows should be read in conjunction with the accompanying notes.





STATEMENT OF CHANGES IN EQUITY

As at 31 December 2022	Note	Contributed Equity	Reserves	Accumulated Surplus/ (Deficit)	Total Equity
		\$000	\$000	\$000	\$000
Balance at 1 January 2021		190,006	-	(37,434)	152,572
Deficit		-	-	(4,611)	(4,611)
Other comprehensive income		-	10,649	-	10,649
Total comprehensive income for the period		-	10,649	(4,611)	6,038
<i>Transaction with owners in their capacity as owners:</i>					
Capital appropriations		400	-	-	400
Other contributions by owners		2,498	-	-	2,498
Total		2,898	-	-	2,898
Balance at 31 December 2021		192,904	10,649	(42,045)	161,508
Balance at 1 January 2022		192,904	10,649	(42,045)	161,508
Deficit		-	-	(6,203)	(6,203)
Other comprehensive income		-	14,537	-	14,537
Total comprehensive income for the period		-	14,537	(6,203)	8,334
<i>Transaction with owners in their capacity as owners:</i>					
Capital appropriations		834	-	-	834
Other contributions by owners		1,602	-	-	1,602
Total		2,436	-	-	2,436
Balance at 31 December 2022		195,340	25,186	(48,248)	172,278

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.



Notes to the Financial Statements

For the year ended 31 December 2022

1 Basis of preparation

North Regional TAFE (NR TAFE) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. NR TAFE is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Managing Director of NR TAFE on 14 March 2023.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

1. The *Financial Management Act 2006* (FMA)
2. The Treasurer's instructions (TIs)
3. Australian Accounting Standards (AAS) Simplified Disclosures
4. Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The *FMA* and the *TIs* take precedence over AASs. Several AASs are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to nearest thousand dollars (\$'000). The balances and movements detailed are rounded which may result in discrepancies between totals and the sum of components.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by NR TAFE as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.



1 Basis of preparation (cont.)

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

Comparative information

Except when an AASB permits or requires otherwise, comparative information is presented in respect of the period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations

2 Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how NR TAFE's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by NR TAFE in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expenses

	2022	2021
	\$000	\$000
Employee benefits	38,035	37,424
Termination benefits	481	255
Superannuation – defined contribution plans	3,492	3,324
Employee benefits expenses	42,007	41,003
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		
Provision of vehicle benefits	23	23
Less: Employee Contributions	(9)	(10)
Provision of housing benefits	4,124	3,556
Less: Employee Contributions	(1,382)	(1,518)
Total employee benefits provided	44,763	43,054

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when NR TAFE is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.



2.1(a) Employee benefits expenses (cont.)

Superannuation is the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBS, or other superannuation funds.

AASB 16 Non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Contributions: this line item includes contributions made to TAFE by employees towards employee benefits that have been provided by NR TAFE. This includes both AASB-16 and non-AASB 16 employee contributions.

2.1(b) Employee related provisions

	2022	2021
	\$000	\$000
Current		
Employee benefits provision		
Annual leave	2,209	2,334
Long service leave	2,398	2,708
Casual Long service leave	40	-
Deferred salary scheme	-	1
Purchased leave	1	5
	4,649	5,048
Other provisions		
Employment on-costs	298	324
Total current employee related provisions	4,947	5,372
Non-current		
Employee benefits provision		
Long service leave	1,246	1,215
Casual long service leave	53	-
	1,299	1,215
Other provisions		
Employment on-costs	83	78
Total non-current employee related provisions	1,382	1,292
Total employee related provisions	6,329	6,664

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities: Are unconditional long service leave provisions and are classified as current liabilities as NR TAFE does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because NR TAFE has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave liabilities are calculated at present value as NR TAFE does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.



2.1(b) Employee related provisions (cont.)

Deferred salary scheme liabilities: Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Purchased leave liabilities: Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. This leave must be used each calendar year and cannot be accrued from year to year.

Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of Note 2.2 Other expenditure, (apart from the unwinding of the discount (finance cost)) and are not included as part of NR TAFE's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provision	2022	2021
	\$000	\$000
Carrying amount at start of period	402	392
Additional/(reversals of) provisions recognised	(21)	10
Total Carrying amount at end of period	381	402

Key sources of estimation uncertainty - long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating NR TAFE's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

Supplies and Services	2022	2021
	\$000	\$000
Consumables and minor equipment	2,071	2,418
Communication expenses	125	129
Utilities expenses	2,468	2,472
Consultancies and contracted services	3,496	4,201
Minor works	266	505
Rental cost	510	488
Travel and passenger transport	1,213	1,444
Advertising and public relations	253	260
Staff professional development activities	82	122
Software licence expense	315	201
Insurance expense	506	491
Other Supplies and services expenses	210	109
Total supplies and services expenses	11,515	12,838



2.2 Other expenditure (cont.)

Other expenses

	2022 \$000	2021 \$000
Audit fees	187	176
Building maintenance	825	1,178
Expected credit losses expense	(4)	13
Employment on-costs	2,472	2,278
Losses and write-offs	87	6
Repairs and maintenance*	774	622
Total other expenses	4,342	4,272

* **Repairs and maintenance** has been disclosed as part of **Other expenses** in 2022, comparatives have been restated accordingly (previously disclosed as part of **Supplies and services expenses**).

Total other expenditure	15,857	17,111
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Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Rental expenses include:

- i. Office rental which is expensed as incurred as Memorandum of Understanding Agreements between the Agency and the Department of Finance for the leasing of office accommodation contain significant substitution rights.
- ii. Short-term leases with a lease term of 12 months or less;
- iii. Low-value leases with an underlying value of \$5,000 or less; and
- iv. Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

Repairs and maintenance are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Building and infrastructure maintenance and equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 5.1 Receivables for more details.

Employment on-costs includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

3 Our funding sources

How we obtain our funding

This section provides additional information about how NR TAFE obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by NR TAFE and the relevant notes are:

	Notes
Income from State Government	3.1
User charges and fees	3.2
Interest revenue	3.3
Other revenue	3.4
Gains/(Losses)	3.5



3.1 Income from State Government

	2022	2021
	\$000	\$000
Grants and subsidies received during the period:		
Grants and subsidies		
Delivery and Performance Agreement (DPA)	51,736	50,021
Non-DPA Grants from Department of Training and Workforce Development (DTWD)	1,906	502
Fee for service – Government (other than DTWD)	11	-
Total Grants and subsidies	53,653	50,524
Resources received free of charge from other State Government agencies during the period:		
Department of Training and Workforce Development		
- Corporate systems support	840	967
- Marketing and publications	12	204
- Human resources and industrial relations support	87	82
- Other	333	171
Total Resources received free of charge from other State Government agencies	1,274	1,425
Income from other public sector entities:		
Kimberley Juvenile Justice program training for young offenders	1,319	1,244
Department of Education training for disengaged youth	181	178
Contribution from cross College nursing project	11	5
Kununurra restocking - supply of barramundi fingerlings	310	470
WA Country Health Services Aged Care Training Delivery	190	-
Total Income from other public sector entities	2,011	1,898
Total income from State Government	56,938	53,846

Grants and subsidies are recognised as income when the performance obligations are satisfied. Grants and subsidies fund the net cost of services delivered. Appropriate revenue comprises a cash component less the refund due to DTWD (a liability).

Resources received free of charge or for nominal cost are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated.

Income from other public sector entities is recognised as income when NR TAFE has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when NR TAFE received the funds.

3.2 User charges and fees

	2022	2021
	\$000	\$000
Fee for service		
Fee for service - general	1,165	1,561
Total fee for service	1,165	1,561



3.2 User charges and fees (cont.)

	2022	2021
	\$000	\$000
Student fees and charges		
Tuition fees	963	1,162
Resource fees	467	476
Recognition of prior learning (RPL) fees	48	41
Other College fees	3	170
Total student fees and charges	1,482	1,849
Ancillary trading		
Liveworks (not a trading activity)	35	102
Other Ancillary Revenue	13	23
Total ancillary trading	48	125
Total User charges and fees	2,695	3,535

Revenue is recognised and measured at the fair value of consideration received or receivable. Student fees and charges are recognised over time as and when the course is delivered to students. Revenue from fee for service is recognised over time as and when the service is provided. Revenue from ancillary trading is recognised when the service or goods are provided.

3.3 Interest revenue

	2022	2021
	\$000	\$000
Interest revenue	209	55
Total interest revenue	209	55

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised as the interest accrues.

3.4 Other revenue

		2022	2021
		\$000	\$000
Employee contributions ^(a)	2.1(a)	1,391	1,528
Rental and facilities fees		416	508
Sponsorship and donations revenue		21	3
Miscellaneous revenue ^(b)		481	307
Total other revenue		2,309	2,346

^(a) Employee contributions include \$1,382,499 (2021: \$1,518,052) housing rental contributions and \$8,961 (2021: \$10,128) vehicle contributions.

^(b) Miscellaneous revenue relates to:

Insurance claims and insurance rebates	13	247
TIWA Funded Resource Development Diploma Early Childhood North Metropolitan TAFE	-	10
Staff reimbursements (uniforms and other expenses)	-	50
Prior year revenue (DTWD refund assessment and prior year scholarship funding)	468	-
	481	307

Revenue is recognised and measured at the fair value of consideration received or receivable. Other revenue is recognised when the service or goods are provided.



3.5 Gains/(Losses)

	2022	2021
	\$000	\$000
<u>Other gains</u>		
Gain arising from changes in fair value - land	20	35
Gain arising from changes in fair value - buildings	-	3,007
Gain arising from changes in fair value - dwellings	-	31
Other gains	20	3,073
Total gains	20	3,073

Realised and unrealised gains are usually recognised on a net basis.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income (from the proceeds of sale).

Gain arising from changes in fair value relates to revaluation increment that reverses a revaluation decrement of the same class of assets previously recognised as an expense.

4 Key assets

Assets utilised for economic benefit or service potential

This section includes information regarding the key assets NR TAFE utilised to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Property, plant and equipment	4.1
Right-of-use assets	4.2
Intangibles	4.3



4.1 Property, plant and equipment

Year ended 31 December 2022	Land	Buildings	Dwellings	Motor vehicles, caravans and trailers	Plant, furniture and general equipment	Computer equipment, communication network	Marine craft	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Gross carrying amount	10,533	145,640	2,144	489	7,693	842	96	167,436
Accumulated depreciation	-	-	-	(473)	(3,215)	(470)	(50)	(4,208)
Carrying amount at start of the period	10,533	145,640	2,144	16	4,478	372	46	163,228
Additions	-	-	-	-	691	30	-	721
Transfer between categories	-	-	-	-	(25)	25	-	-
Impairment losses ^(a)	-	-	-	-	(30)	-	-	(30)
Transfers from DTWD ^(b)	-	1,102	-	-	501	-	-	1,602
Revaluation increments	20	14,398	139	-	-	-	-	14,557
Depreciation	-	(4,716)	(64)	(7)	(992)	(162)	(12)	(5,954)
Carrying amount at end of period	10,553	156,423	2,219	9	4,623	266	33	174,125
Gross carrying amount	10,553	156,423	2,219	489	8,846	898	96	179,523
Accumulated depreciation	-	-	-	(480)	(4,193)	(632)	(63)	(5,368)
Accumulated impairment losses	-	-	-	-	(30)	-	-	(30)

(a) Impairment losses are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss.

(b) Transfers from DTWD included:

- Fencing upgrades costing \$86,602 at Karratha campus;
- New Training Building costing \$250,987 to house the NDIS training facility at Broome campus split between \$244,832 - Car Park recognised in Plant, furniture & general equipment and \$6,155 recognised as part of buildings.
- Relocation of 3 Transportable Buildings costing \$600 to Broome campus.
- Expansion project, training equipment - Milling Machines - Hare and Forbes costing \$169,073 at Pundulmurra campus.
- Replacement of Horticulture Facility costing \$1,094,997 at Pundulmurra campus.



4.1 Property, plant and equipment (cont.)

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land and
- buildings

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land, buildings and dwellings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land, buildings and dwellings were revalued as at 01 July 2022 by Landgate.

The valuations were performed during the year ended 31 December 2022 and recognised at 31 December 2022. In undertaking the revaluation, fair value was determined by reference to market values for land: \$360,000 (2021: \$340,000) and buildings: \$1,150,000 (2021: \$1,150,000).

For the remaining balance, unobservable (level 3) inputs were used to determine the fair value.

As at 31 December 2022, an impairment loss of \$30,000 was recognised for property, plant and equipment, refer Note 4.1.

Unobservable (level 3) inputs used to determine fair values of land and building are:

Land: Fair value for restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by the Western Australian Land Information Authority (Valuation Services).

Buildings: *Historical cost per square metre floor area (m²)*

The costs of constructing specialised buildings with similar utility are extracted from financial records of the Model Department, then indexed by movements in CPI.

Consumed economic benefit/obsolescence of asset

These are estimated by the Western Australian Land Information Authority (Valuation Services).

Revaluation model:

a) Fair Value where market-based evidence is available:

The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.



4.1 Property, plant and equipment (cont.)

b) Fair value in the absence of market-based evidence:

Buildings are specialised or where land is restricted: Fair value of land and buildings is determined on the basis of existing use.

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is determined on the depreciated replacement cost basis, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Restricted use land: Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

Significant assumptions and judgements: The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

4.1.1 Depreciation and impairment

Depreciation	2022	2021
	\$000	\$000
Buildings	4,716	4,240
Dwellings	64	62
Motor vehicles, caravans and trailers	7	10
Plant, furniture and general equipment	992	823
Computers and communication network	162	169
Marine craft	12	12
Total depreciation for the period	5,954	5,316
Impairment		
Plant, furniture and general equipment	30	-
Total impairment for the period	30	-

All surplus assets at 31 December 2022 have either been classified as assets held for sale or written-off.

Please refer to Note 4.3 Intangible assets for guidance in relation to the impairment assessment that has been performed for intangible assets.

Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule includes items under operating leases.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Assets	Useful life
Buildings	40 years
Motor vehicles, caravans and trailers	5 to 8 years
Plant, furniture and general equipment	4 to 8 years
Computer Equipment and communication Network	2 to 8 years
Marine craft	5 to 8 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments are made where appropriate.



4.1.1 Depreciation and impairment (cont.)

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Under NR TAFE's capitalisation policy, like computer equipment items, less than the capitalisation threshold are recognised as a grouped asset at year end in accordance with Treasurer's Instruction 1101. Purchases in a given year are depreciated over future years in line with standard college depreciation rates.

Impairment

Non-financial assets, including items of property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

As NR TAFE is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

4.2 Right-of-use-assets

Year ended 31 December 2022

	Gov't Regional Officers'			Total
	Housing	Building	Vehicles	
Carrying amount at start period	4,041	23	783	4,847
Additions	4,594	-	138	4,733
Disposals	-	(23)	-	(23)
Depreciation	(4,069)	-	(290)	(4,358)
Net Carrying Amount as at end of period	4,567	-	632	5,198

NR TAFE has leases for vehicles and residential housing. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date.

NR TAFE subleases residential housing to employees at a subsidised rate. NR TAFE recognises lease payments from operating leases as income on a straight-line basis over the term of the lease.

NR TAFE has also entered into a Memorandum of Understanding Agreements with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.



4.2 Right-of-use-assets (cont.)

Initial recognition

At the commencement date of the lease, NR TAFE recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 6.2 Lease liabilities.

NR TAFE has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to NR TAFE at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.1 Depreciation and impairment.

4.3 Intangible assets

Computer software

	2022	2021
	\$000	\$000
1 January 2022		
Cost	714	580
Accumulated amortisation	(589)	(502)
Carrying amount at start of period	125	78
Additions	138	134
Amortisation expense	(113)	(87)
Carrying amount at 31 December 2022	149	125

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:



4.3 Intangible assets (cont.)

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefit;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

4.3.1 Amortisation and impairment

	2022	2021
	\$000	\$000
Amortisation		
Computer Software	113	87
Total amortisation for the period	113	87

As at 31 December 2022 there were no indications of impairment to intangible assets.

NR TAFE held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by NR TAFE have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Computer software ^(a) 2 to 3 years

^(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.1. Depreciation and impairment.

5 Other assets and liabilities

This section sets out those assets and liabilities that arose from NR TAFE's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Other assets	5.2
Payables	5.3
Other liabilities	5.4



5.1 Receivables

	2022	2021
	\$000	\$000
Current		
Receivables – Trade	846	404
Receivables – Students	26	27
Allowances for impairment of receivables	(23)	(27)
Accrued revenue	166	48
Other – workers' Compensation recoups	5	-
GST receivable	168	152
Total current	1,188	604
Total current receivables at end of period	1,188	604

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. NR TAFE holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

NR TAFE recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when NR TAFE has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, NR TAFE recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. NR TAFE has established provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 2.2 Other expenditure for the amount of ECLs expensed in this financial year.

5.2 Other assets

	2022	2021
	\$000	\$000
Current		
Prepayments	742	592
Total current other assets	742	592

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.3 Payables

	2022	2021
	\$000	\$000
Current		
Trade payables	4	7
Accrued expenses	1,439	819
Accrued salaries and related costs	2,366	699
Paid parental leave payable	5	2
Total current payables	3,813	1,526
Balance at end of period	3,813	1,526

Payables are recognised at the amounts payable when NR TAFE becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the reporting period end. NR TAFE considers the carrying amount of accrued salaries to be equivalent to its fair value.



5.3 Payables (cont.)

The accrued salaries suspense account (see Note 6.1 Cash and cash equivalents) consists of amounts paid annually from NR TAFE appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26 pay days. No interest is received on this account.

5.4 Other liabilities

	2022 \$000	2021 \$000
Current		
Income received in advance ^(a)	517	499
Grants and advances ^(b)	5,024	3,611
Other current liabilities	-	1
Total current	5,541	4,111
Balance at end of period	5,541	4,111
(a) Income received in advance comprises:		
Student fees and charges	517	499
Balance at end of period	517	499
(b) Grants and advances comprises:		
Provision for DTWD refund for under delivery of training courses	2,928	3,431
Provision for DTWD refund for GROH funding underspent	1,027	-
Provision for DTWD unspent funding - Lecturer return to industry and currency support	397	-
Provision for DTWD unspent funding - Training Package Transition	41	-
Provision for DTWD unspent funding - Work Placement Program	264	180
Provision for DTWD unspent funding - International Students Strategy Program	48	-
Provision for DTWD unspent funding - Capital Grant - purchase of second hand equipment	220	-
Provision for unspent funding - Mobile Training Facility (Rio Tinto Pilbara Iron Company)	100	-
Balance at end of period	5,024	3,611

6 Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of NR TAFE.

	Notes
Cash and cash equivalents	6.1
Lease liabilities	6.2
Assets pledged as security	6.3
Finance costs	6.4
Commitments	6.5

6.1 Cash and cash equivalents

	2022 \$000	2021 \$000
Current		
Cash and cash equivalents		
Cash on hand	1	1
Cash at bank	5,630	4,591
Total cash and cash equivalents	5,631	4,592



6.1 Cash and cash equivalents (cont.)

	2022	2021
	\$000	\$000
Restricted cash and cash equivalents current		
Grants and advances - DTWD & Rio Tinto Pilbara Iron Company	5,024	3,611
Total current restricted cash	5,024	3,611
Total current	10,655	8,203
Non-current		
Restricted cash 27 th pay – non-current	1,033	992
Total non-current restricted cash	1,033	992
Balance at end of period	11,688	9,195

The accrued salaries suspense account (27th Pay provision) consists of amounts set aside annually to meet the additional cash outflow for employee salary payments in reporting periods with 27 pays instead of the normal 26 pays.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.2 Lease liabilities

	2022	2021
	\$000	\$000
Not later than one year	2,911	3,792
Later than one year and not later than five years	2,206	971
Later than five years	13	18
	5,130	4,782
Current	2,911	3,792
Non-current	2,219	990
Balance at end of period	5,130	4,782

Initial measurement

At the commencement date of the lease, NR TAFE recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, NR TAFE uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by NR TAFE as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the College exercising an option to terminate the lease.
- periods covered by extension or termination options are only included in the lease term by NR TAFE if the lease is reasonably certain to be extended (or not terminated).



6.2 Lease liabilities (cont.)

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, are recognised by NR TAFE in profit or loss in the period in which the condition that triggers those payments occurs.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with Note 4.2 Right-of-use assets.

Lease expenses recognised in the Statement of Comprehensive Income

	2022	2021
	\$000	\$000
Lease interest expense	84	65
Short-term leases	2,011	1,780
Total lease expense	2,095	1,846

Short-term leases are recognised on a straight-line basis with a lease term of 12 months or less.

Low-value leases with an underlying value of \$5,000 or less are recognised on a straight-line basis.

Variable lease payments that are not included in the measurement of the lease liability recognised in the period in which the event or condition that triggers those payments occurs.

6.3 Assets pledged as security

	2022	2021
	\$000	\$000
The carrying amounts of non-current assets pledged as security are:		
Right-of use asset	5,198	4,847
Total assets pledged as security	5,198	4,847

NR TAFE has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

6.4 Finance costs

	2022	2021
	\$000	\$000
Interest expense on lease liabilities	84	65
Total interest expense	84	65
Total finance costs expensed	84	65

Finance cost includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.



6.5 Commitments

6.5.1 Capital commitments

	2022	2021
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:	\$000	\$000
Within 1 year	879	627
Balance at end of period	879	627

The totals presented for capital commitments are GST inclusive.

6.5.2 Other expenditure commitments

	2022	2021
Other expenditure commitments such as contracted services (cleaning and gardening) contracted for at the end of the reporting period but not recognised as liabilities are payable as follows:	\$000	\$000
Within 1 year	431	252
Balance at end of period	431	252

The totals presented for other expenditure commitments are GST inclusive.

7 Financial Instruments and Contingencies

This note sets out the key risk management policies and measurement techniques of NR TAFE.

	Notes
Financial Instruments	7.1
Contingent assets and liabilities	7.2.1

7.1 Financial Instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2022	2021
Financial assets	\$000	\$000
Cash and cash equivalents	5,631	4,592
Restricted cash and cash equivalents	6,058	4,604
Receivables ^(a)	1,020	451
Total financial assets	12,708	9,647
Financial liabilities		
Payables ^(b)	3,813	1,526
Lease liabilities	5,130	4,782
Income received in advance - DTWD & Rio Tinto Pilbara Iron Company	5,024	3,611
Total financial liabilities	13,967	9,919

^(a) The amount excludes GST recoverable from the ATO (statutory receivable).

^(b) The amount of Financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable)

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.



7.2.1 Contingent assets and liabilities

NR TAFE has no contingent assets to disclose at the end of the reporting period.

8 Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Correction of period errors/changes in accounting policies	8.2
Key management personnel	8.3
Related parties	8.4
Related bodies and affiliated bodies	8.5
Remuneration of auditors	8.6
Non-current assets classified as held for transfer	8.7
Supplementary financial information	8.8

8.1 Events occurring after the end of the reporting period

There are no significant events occurring after the reporting period which are likely to materially affect the NR TAFE financial position.

8.2 Correction of period errors/changes in accounting policies

There were no prior period errors adjustments or changes in accounting policy during the period.

8.3 Key management personnel

NR TAFE has determined key management personnel to include the Managing Director, senior officers of NR TAFE, the Governing Council members, and the Minister that NR TAFE assists. NR TAFE does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for key senior officers of NR TAFE for the reporting period are presented within the following bands:

Compensation of the accountable authority

Compensation Band (\$)	2022	2021
540,001 – 550,000	-	1
150,001 - 160,001*	1	-
140,001 – 150,001	1	-
20,001 - 30,000	1	-
10,001 - 20,000	-	2
0 - 10,000	11	11
	\$000	\$000
Short-term employee benefits	315	460
Post-employment benefits	6	36
Other long-term benefits	26	8
Termination benefits	-	157
Total compensation of accountable authority	348	661

* The position of Managing Director had a senior officer acting for 7 months of the year.

Compensation of the senior officers

Compensation Band (\$)	2022	2021
240,001 - 250,000	1	-
230,001 - 240,000	1	1
210,001 - 220,000	-	1
200,001 - 210,000	-	1
190,001 - 200,000	1	-
160,001 - 170,000	-	1
120,001 - 130,000	1	-
110,001 - 120,000	2	-
20,001 - 30,000	-	1



8.3 Key management personnel (cont.)

	\$000	\$000
Short-term employee benefits	898	760
Post-employment benefits	28	61
Other long-term benefits	86	21
Total compensation of key senior officers	1,011	841
Total compensation of key management personnel	1,360	1,502

Total compensation includes the superannuation expense incurred by NR TAFE in respect of key management personnel.

8.4 Related parties

NR TAFE is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of NR TAFE include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities). Such transactions include services received free of charge from other State government agencies (Note 3.1).
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Outside of normal citizen type transactions with NR TAFE, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies and affiliated bodies

NR TAFE has no related or affiliated bodies.

8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2022	2021
	\$000	\$000
Auditing the accounts, financial statements, controls and key performance indicators	175	183

8.7 Non-current assets classified as held for transfer

NR TAFE has no non-current assets classified as held for transfer.

8.8 Supplementary financial information

(a) Write-offs

During the financial year, \$57,605 (2021: \$3,667) of debts due to NR TAFE were written off and \$29,749 (2021: \$1,883) was written off the asset register under the authority of:

	2022	2021
	\$000	\$000
The Accountable authority	-	-
The Minister	-	-
Governing Council	87	6
	87	6



8.8 Supplementary financial information (cont.)

(b) Losses through theft, defaults and other causes

There have been no losses of public money and public and other property through theft or defaults.

(c) Forgiveness of debts

There have been no forgiveness of debt by NR TAFE.

(d) Gifts of public property

There have been no gifts of public property provided by NR TAFE.

9. Explanatory statement

This explanatory section explains variations in the financial performance of NR TAFE undertaking transactions under its own control, as represented by the primary financial statements.

All variances between estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of:

- Total Cost of Services for the Statements of comprehensive income and Statement of cash flows; and
- Total Assets for the Statement of financial position.



9.1 Statement of Comprehensive Income Variances	Variance Note	Estimate 2022	Actual 2022	Actual 2021	Variance between estimate and actual	Variance between actual results for 2022 and 2021
		\$000	\$000	\$000	\$000	\$000
Expenses						
Employee benefits expense		45,369	42,007	41,003	(3,362)	1,004
Finance cost		85	84	65	(1)	18
Supplies and services	1.a.	13,317	11,515	12,838	(1,802)	(1,323)
Other expenses		3,915	4,342	4,272	427	70
Depreciation and amortisation expense	2.b.	8,907	10,426	9,288	1,519	1,138
Total cost of services		71,593	68,374	67,466	(3,220)	907
Income						
Fee for service		1,470	1,165	1,561	(305)	(396)
Student fees and charges		1,745	1,482	1,849	(264)	(367)
Ancillary Trading		387	48	125	(339)	(77)
Interest revenue		59	209	55	150	154
Other revenue		1,908	2,309	2,346	401	(37)
Total Revenue		5,568	5,212	5,936	(356)	(723)
Gains						
Gain from changes in fair value - land		-	20	35	20	(15)
Gain from changes in fair value - buildings	c.	-	-	3,007	-	(3,007)
Gain from changes in fair value - dwellings		-	-	31	-	(31)
Total gains		-	20	3,073	20	(3,053)
Total income other than income from State Government		5,568	5,232	9,009	(336)	(3,776)
NET COST OF SERVICES		66,025	63,141	58,458	(2,884)	4,684
Income from State Government						
Grants and subsidies		57,166	53,653	50,524	(3,513)	3,129
Resource received free of charge		1,282	1,274	1,425	(8)	(151)
Income from other public sector entities		1,498	2,011	1,898	513	114
Total income from State Government		59,945	56,938	53,846	(3,008)	3,092
DEFICIT FOR THE PERIOD		(6,080)	(6,203)	(4,611)	(124)	(1,592)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	14,537	10,649	14,537	3,888
Total other comprehensive income		-	14,537	10,649	14,537	3,888
TOTAL COMPREHENSIVE (DEFICIT)/INCOME FOR THE PERIOD		(6,080)	8,334	6,038	14,413	2,296



Major Estimate and Actual (2022) Variance Narratives

1. Supplies and services expenses decreased by \$1.8 million (13.5%) mainly due to decreases in student materials, training delivery outsourced and repairs and maintenance compared to budget. These expenses decreased in line with the decrease in Student Curriculum Hours (SCH) delivered in 2022 of 1,004,788 (Profile and Non-profile) compared to Estimate target of 1,562,000 SCH (Profile and Non-profile).
2. Depreciation and amortisation expense increased by \$1.5 million (17.1%) due to an increase in property plant and equipment and right of use assets by \$4.8 million. Land and buildings value increased due to the 2021 revaluation and the number of Government Regional Officers' Houses asset value increased in line with the increase in rentals and number of houses compared to Estimate.

Major Actual 2022 and Comparative (2021) Variance Narratives:

- a. Supplies and services expenses decreased by \$1.3 million (10.3%) mainly due to decreases in student materials & minor equipment, contracted services - training delivery outsourced, contracted services - Training Sector Financial Services (DTWD) and resources received free of charge, minor building works and travel expenses compared to prior year.
These expenses decreased in line with the decrease in Student Curriculum Hours delivered in 2022 of 1,004,788 (Profile and Non-profile) compared to prior year SCH achieved of 1,237,081 (Profile and Non-profile) as well as expense reduction strategies implemented across NR TAFE in 2022.
- b. Depreciation and amortisation expense increased by \$1.1 million (12.3%) due to an increase in property plant and equipment and right of use assets by \$11.3 million. Land and buildings value increased due to the 2021 revaluation and the number of Government Regional Officers' Houses asset value increased in line with the increase in rentals and number of houses compared to 2021.
- c. Gain from changes in fair value - buildings decreased by \$3 million (100%) reflects the 2021 revaluation gain accounted for in the profit and loss.



9.2 Statement of Financial Position Variances	Note	Estimate 2022	Actual 2022	Actual 2021	Variance between estimate and actual	Variance between actual results for 2022 and 2021
		\$000	\$000	\$000	\$000	\$000
ASSETS						
Current Assets						
Cash and cash equivalents		4,880	5,631	4,592	751	1,039
Restricted cash and cash equivalents	3.	1,599	5,024	3,611	3,425	1,413
Receivables		844	1,188	604	345	584
Other current assets		434	742	592	308	150
Total Current Assets		7,758	12,585	9,398	4,828	3,187
Non-Current Assets						
Restricted cash and cash equivalents		812	1,033	992	221	41
Property, plant and equipment		171,932	174,125	163,228	2,193	10,897
Right of use assets	4.	2,679	5,198	4,847	2,520	352
Intangible assets		63	149	125	85	24
Total Non-Current Assets		175,487	180,506	169,192	5,019	11,314
TOTAL ASSETS		183,244	193,091	178,591	9,847	14,500
LIABILITIES						
Current Liabilities						
Payables		1,931	3,813	1,526	1,882	2,287
Lease liabilities		1,360	2,911	3,792	1,551	(881)
Employee related provisions		6,212	4,947	5,372	(1,265)	(425)
Other current liabilities	3.	1,919	5,541	4,111	3,622	1,430
Total Current Liabilities		11,422	17,212	14,801	5,790	2,411
Non-Current Liabilities						
Lease Liabilities		1,280	2,219	990	939	1,229
Employee related provisions		1,265	1,382	1,292	117	90
Total Non-Current Liabilities		2,546	3,601	2,282	1,055	1,319
TOTAL LIABILITIES		13,968	20,813	17,083	6,845	3,730
NET ASSETS		169,276	172,278	161,508	3,002	10,770
EQUITY						
Contributed equity		219,224	195,340	192,904	(23,884)	2,436
Reserves		-	25,186	10,649	25,186	14,537
Accumulated deficit		(49,948)	(48,248)	(42,045)	1,700	(6,203)
TOTAL EQUITY		169,276	172,278	161,508	3,002	10,770

Major Estimate and Actual (2022) Variance Narratives

3. Restricted cash and cash equivalents & Other current liabilities increased by \$3.4 million (214.1%) & \$3.6 million (188.7%) respectively due to an increase in the DPA refund due to DTWD and grants received in advance for 2022 compared to Estimate.
4. Right of Use Assets increased by \$2.5 million (94.1%) mainly due to an increase in the number of Government Regional Officers' Houses asset value which increased in line with the higher rentals and number of leased houses compared to Estimate.

Major Actual 2022 and Comparative (2021) Variance Narratives

No major Actual 2022 and Comparative (2021) variances to disclose.



9.3 Statement of Cash Flows Variances	Variance Note	Estimate 2022	Actual 2022	Actual 2021	Variance between estimate and actual	Variance between actual results for 2022 and 2021
		\$000	\$000	\$000	\$000	\$000
CASH FLOWS FROM STATE GOVERNMENT						
Grants and subsidies from DTWD		55,166	54,835	51,786	(331)	3,049
Funds from other public sector entities		1,498	1,979	1,898	482	82
Total cash provided by State Government		56,663	56,814	53,683	151	3,131
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits expense		(44,869)	(40,684)	(40,943)	4,185	259
Supplies and Services	5.d.	(12,034)	(10,089)	(12,066)	1,945	1,977
Finance cost		(85)	(84)	(65)	1	(18)
GST payments on purchases		(1,233)	(1,319)	(1,385)	(86)	66
Other payments		(3,841)	(3,981)	(3,569)	(140)	(412)
Receipts						
Fee for service		1,747	1,165	1,561	(582)	(396)
Student fees and charges		1,345	1,023	1,575	(322)	(551)
Ancillary trading		362	48	125	(314)	(77)
Interest received		59	142	55	84	87
GST receipts on sales		200	183	95	(17)	88
GST receipts from taxation authority		1,033	1,198	1,108	166	90
Other receipts		1,902	2,309	2,359	407	(50)
Net cash used in operating activities		(55,416)	(50,087)	(51,151)	5,328	1,063
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets		(650)	(843)	(881)	(193)	38
Receipts						
Capital contribution – DTWD	6.	-	1,054	400	1,054	654
Net cash provided by/(used in) investing activities		(650)	211	(481)	861	692
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease	7.	(3,451)	(4,445)	(3,911)	(994)	(534)
Net cash used in financing activities		(3,451)	(4,445)	(3,911)	(994)	(534)
Net increase (decrease) in cash and cash equivalents		(2,854)	2,493	(1,859)	5,347	4,352
Cash and cash equivalents at the beginning of the period		10,146	9,195	11,054	(950)	(1,859)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		7,292	11,688	9,195	4,397	2,493



Major Estimate and Actual (2022) Variance Narratives

5. Supplies and services payments decreased by \$1.9 million (16.2%) mainly due to decreases in student materials, training delivery outsourced and repairs and maintenance compared to budget. These expenses decreased in line with the decrease in Student Curriculum Hours delivered in 2022 of 1,004,788 (Profile and Non-profile) compared to Estimate target of 1,562,000 SCH.
6. Capital contribution - DTWD increased by \$1.1 million (100%) compared to Estimate as a result of a new State Election Commitment program – Modern TAFE Equipment Program for which NRT has received \$1.1 million in 2022.
7. Principal elements of lease payments increased by \$994,000 (28.8%) compared to Estimate due to the increase in the number of Government Regional Officers' Housing properties and higher rental amounts in line with the broader residential property market.

Major Actual 2022 and Comparative (2021) Variance Narratives

- d. Supplies and services payments decreased by \$2 million (16.4%) mainly due to decreases in student materials & minor equipment, consultancies and contracted services, minor building works, travel expenses and software licences compared to prior year. These expenses decreased in line with the decrease in Student Curriculum Hours delivered in 2022 of 1,004,788 (Profile and Non-profile) compared to prior year SCH achieved of 1,237,081 (Profile and Non-profile) as well as expense reduction strategies implemented across NR TAFE in 2022.



Ministerial Directives

Treasurer's Instruction 903(12) requires North Regional TAFE to disclose details of any Ministerial directives relevant to the setting of desired outcomes or operational objectives, the achievements of desired outcomes or operational objectives, investment activities and financing activities.

No directives were issued to North Regional TAFE.

Other Financial Disclosures

Pricing Policies of Services Provided

Under the *Vocational Education and Training Regulations 1996*, the College may determine fees and charges for services, other than for services prescribed by the Minister for Education and Training.

Fees and charges levied by the College were in accordance with the requirements of the following:

- *Vocational Education and Training Act 1996*
- *Vocational Education and Training Regulations 1996*
- Department of Training and Workforce Development Fees and Charges Policy
- Policy Guidelines for Publicly Funded Registered Training Organisations (RTO)

Capital Projects

Project details	Date Complete	\$ Total cost of project	Significant cost variation comment
Modern TAFE Equipment - NRT			
Nursing Anne Mannequins (Pundulmurra)	Feb-22	\$101,832	N/A
Hover Matt and Jack (Pundulmurra)	Jun-22	\$11,432	N/A
Solar Power System (Karratha)	Nov-22	\$72,280	N/A
Welders (Pundulmurra)	Nov-22	\$100,338	N/A
Laser Geometric Measurement Kit	Nov-22	\$25,964	N/A
Radial Drill / Slotting Machine / Hydraulic Press	Nov-22	\$34,900	N/A
Technology Enabled Program (TET)			
PLC & HMI Training Rigs (Pundulmurra)	Aug-22	\$94,865	N/A
New Buildings			
Horticulture Facility - Pundulmurra	Jul-22	1,094,997	N/A
Other			
Intranet Development, Office 365 platform	Ongoing	\$239,246	N/A



Employment and Industrial Relations

Staff Profile

FTE and Headcount – Quarter Sept 2022		
FTE	Average FTE	Head Count
284	297	307

Appointment Type	2020 FTE	2021 FTE	2022 FTE*
Permanent Full Time	225.00	256.00	230.00
Permanent Part Time	25.09	25.37	17.33
Fixed Term Full Time	18.00	21.00	20.00
Fixed Term Part Time	4.14	3.10	2.62
Casual	10.31	8.39	1.64

*As per Payroll Reports for Pay Period Ending 22 Dec 2022

Substantive equality

Indicator	2021 Target	2021 Result	2022 Target *	2022 Result**
Women in the Senior Executive Service	N/A	0.0%	50.0%	100.0%
Women in management – Tier 1	N/A	0.0%	50.0%	100.0%
Women in management – Tier 2	50.0%	50.0%	50.0%	50.0%
Women in management – Tier 3	50.0%	60.0%	50.0%	58.8%
Women in management – Tier 2 and 3 combined	50.0%	57.9%	50.0%	57.1%
People from culturally diverse backgrounds	15.5%	12.6%	15.5%	12.6%
Aboriginal Australians	3.7%	12.7%	3.7%	14.6%
Culturally and Linguistically Diverse People	N/A	N/A	15.5%	13.6%
People with disability	5.0%	2.8%	5.0%	2.8%
Youth	5.8%	1.5%	5.8%	1.5%

*Targets based on Aspirational Targets for Diversity Groups contained in the Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020 - 2025

**Results taken from North Regional TAFE Quarterly entity report Sep 2022



Governance Disclosures

Contracts with Board Members or Senior Officers

At the date of reporting, other than normal contracts of employment of service, no Board Members or Senior Officers, or firms of which Members or Senior Officers are members, or entities in which Members or Senior Officers have substantial interests, had any interests in existing or proposed contracts with North Regional TAFE.

Board and Committee Remuneration

Position	Name	Type of remuneration (Sessional per meeting, half/full day or annual)	Period of Membership	Gross/actual remuneration for 2022
Chair, Broome/Perth	Emma White	Annual	12 months	\$24,988
Deputy Chair, Port Hedland	Frances Haintz	Sessional	12 months	\$3,497
Member, Broome	Joseph Grande	Sessional	12 months	\$2,802
Member, South Hedland	Nicholas Preece	Sessional	4 months	\$422
Member, Perth	Wendy Dunne	Sessional	12 months	(\$1,290)
Member, Perth	Gary Arcus	Sessional	6 months	\$2,222
Member, Denmark	Maree Stallard	Sessional	12 months	\$3,860
Member, South Hedland	Lorraine Injie	Sessional	12 months	\$653
Member, Newman	Barbara O'Driscoll	Sessional	12 months	\$3,031
Member, Perth/Kununurra	Kristy Brittain	Sessional	12 months	\$1,959
Member, Perth	Danielle Newport	Sessional	6 months	\$2,155
Member, Karratha	Mark Simpson	Sessional	6 months	\$3,003





Other Legal Requirements

Unauthorised use of Credit Cards

WA Government credit cards are issued to officers and other authorised persons engaged by the agency in performing their functions. Personal expenditure on WA Government credit cards is required to be disclosed under Treasurer's instruction 903(13) 'Credit Cards - Authorised Use'.

Despite each cardholder being reminded of their obligations under the Agency's credit card policy, some employees inadvertently utilise the corporate credit card for personal use. No matters were referred for disciplinary action as in each case prompt advice and settlement of the amount occurred and the nature of the expenditure was immaterial.

Credit Card Breaches 2022

a. the number of instances the WA Government Purchasing Card has been used for a personal purpose;	5
b. the aggregate amount of personal use expenditure for the reporting period;	\$244.60
c. the aggregate amount of personal use expenditure settled by the due date (5 working days);	\$100.50
d. the aggregate amount of personal use expenditure settled after the period (5 working days);	144.10
e. the aggregate amount of personal use expenditure outstanding at the end of the reporting period;	Nil
f. the number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	Nil

Advertising

In accordance with section 175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in advertising, market research, polling, direct mail, and media advertising.

Total expenditure for 2022 was \$233,831 with expenditure incurred in the following areas:

Expenditure	Total Expenditure	Account
Newspaper, radio, and digital advertising	\$61,271	Initiative Media, Carat
Purchase of artwork/graphics	\$32,231	Pindan Printing, Crystal Printing, Claire McLeod
Social media advertising	\$86,813	Facebook, Instagram
Subscriptions and purchase of images & videos	\$23,997	Shutterstock, Moosend, Canva, Monday.com, Visme, Fiver, Hot Jar
General	\$3,056	Miscellaneous
Recruitment advertising	\$26,464	Initiative Media
Market research organisations	Nil	N/A
Polling organisation	Nil	N/A





Compliance with Working with Children (WWC)

North Regional TAFE has an obligation under the *Working with Children (Criminal Record Checking) Act 2004* to ensure the safety of children in our community by helping to prevent people who have a criminal history that indicates they may harm children, from working with children.

The College records all WWC checks including copies of WWC cards to ensure compliance with legislative requirements.

Code of Ethics and Code of Conduct

No breaches pertaining to the recruitment standards were raised in 2022.

There were no breach claims against the Public Sector Standards in Human Resources Management lodged under the *Public Sector Management (Breaches of Public Sector Standards) Procedures 2005* at North Regional TAFE during 2022.

Of the below disciplinary matters, six directly related to compliance with the Education Workers (Restriction on Access) Directions. Of these, three employees were terminated due to a failure to comply and the remaining discipline processes were discontinued as a result of employee compliance or resignation.

The other processes did not result in formal disciplinary action following the investigation.

Standard	Outcome	Actions
Disciplinary Issues Raised: 11	Reprimand and/or Warning: 1	Discipline matters still ongoing: 0

Workers Compensation

Zero compensation claims of a minor nature were recorded during 2022, this compares with four recorded in 2021.

One incident of a serious nature was recorded in Karratha in 2022, briefing notes have been provided by North Regional TAFE to inform the Minister in relation to this incident and the matter is being managed by WorkSafe.

Freedom of Information

North Regional TAFE did not receive any formal Freedom of Information requests in 2022.

Record Keeping Plan

North Regional TAFE is a signatory to the consolidated sector wide Recordkeeping Plan which was approved by the State Records Commission on the 10 August 2018, as prescribed by Section 19 of the *State Records Act 2000*.

During 2022, North Regional TAFE continued to use Content Manager hosted by the Department Training and Workforce Development as its main record keeping platform.





Record management policies and procedures have been reviewed and updated to reflect changes resulting from Content Manager upgrades. Content Manager licenses are currently limited to a core group of administrators.

Online Record Awareness Training is part of all employee's induction process and is required to be completed prior to receiving access to Content Manager. This training incorporates the practical aspects of capturing business records to maintain compliant recordkeeping practice.

The impact of large geographical distances between North Regional TAFE campuses means that training delivery also relies on local delivery through experienced colleagues or supervisors. All recordkeeping information and instructions are available to staff on the TAFE Intranet.

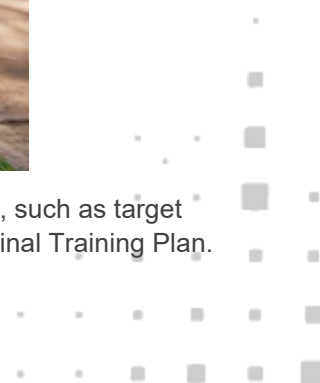
Aboriginal Training

In consultation with the Aboriginal Training Advisory Group (ATAG), the College developed an annual Aboriginal Training Plan to drive the promotion of training opportunities to the local Aboriginal community. The overarching objectives for the College were:

- **Student, Apprenticeship and Trainee Support:** Increase the likelihood of Aboriginal students participating in North Regional TAFE training programs, completing their existing course of study, and transitioning into further training (Cert II, III & above) and/or increase participation in employment through apprenticeships, traineeships, and work placements.
- **Youth Engagement and Support:** To address underlying issues that affect young people at risk such as family dysfunction, substance abuse and mental health; including appropriate referrals made to streamline support offered to Aboriginal students.
- **Aboriginal representation on Aboriginal Training Advisory Group (ATAG):** Assist North Regional TAFE with appropriate, representative membership of ATAG and other committees as required.
- **Aboriginal cultural awareness across North Regional TAFE:** Provide leadership with embedding Aboriginal cultural awareness across North Regional TAFE operations generally; staff cultural competency in the planning and delivery of training programs and cultural appropriateness on North Regional TAFE campus and learning environments.
- **Aboriginal Training Services resources and delivery of services:** Manage Aboriginal Training Services (ATS) resources and delivery of services in a transparent and accountable manner.



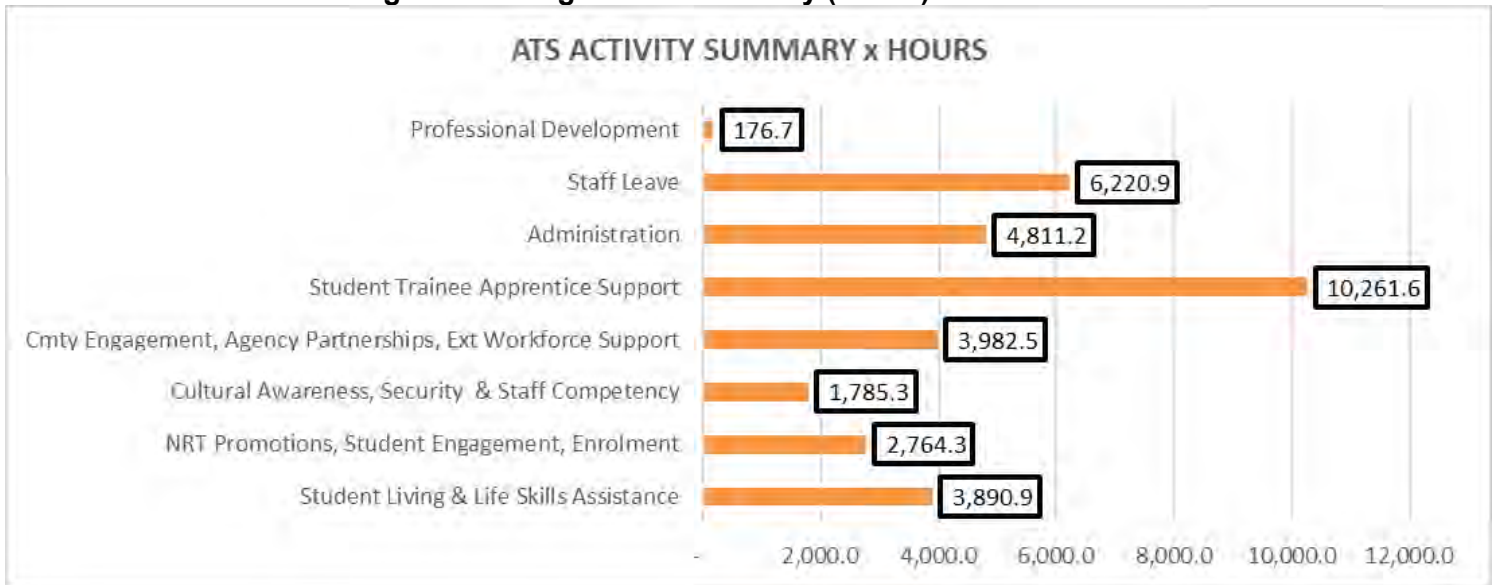
Operational activities within each objective are measured via various performance indicators, such as target number of engagement hours, or other such measurement as documented within the Aboriginal Training Plan.





The below table is an overall summary of 2022 Aboriginal Training Services engagement hours:

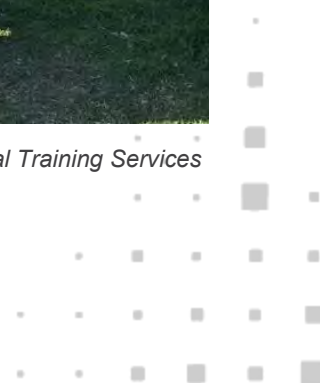
1.1 Aboriginal Training Services Activity (Hours)



2022



Members from the Young Women Rising Program with mentors from North Regional TAFE's Aboriginal Training Services team





Disability Access and Inclusion Plan Outcomes

It is a requirement of the *Disability Services Act 1993*, that public authorities develop and implement a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the College will ensure people with disability have equal access to its facilities and services. Each July the College submits an annual progress report to the Department of Communities, where this information is tabled in Parliament by the Minister for Disability Services.

North Regional TAFE's DAIP comprises 28 tasks to be implemented over five years (2021-2025), some of which rolled over from our previous 2017-2021 plan.

The development of the North Regional TAFE DAIP is in accordance with the *Disability Services Act Regulations 2004*.

The Student Support Services team are responsible in overseeing the implementation of the DAIP and to ensure regular communication to all staff and stakeholders, receiving feedback, ongoing regular monitoring, review, revisions and reporting achievements and outcomes.

Outcome 1:

People with disability have the same opportunities as other people to access the services of, and any events organised by North Regional TAFE.

Outcome 2:

People with disability have the same opportunities as other people to access the buildings and other facilities of North Regional TAFE.

Outcome 3:

People with disability receive information from North Regional TAFE in a format that will enable them to access the information as readily as other people are able to access it.

Outcome 4:

People with disability receive the same level and quality of service from the staff of North Regional TAFE as other people receive from the staff of North Regional TAFE.

Outcome 5:

People with disability have the same opportunities as other people to make complaints to North Regional TAFE.

Outcome 6:

People with disability have the same opportunities as other people to participate in any public consultation by North Regional TAFE.

Outcome 7:

People with disability have the same opportunities as other people to obtain and maintain employment with North Regional TAFE.





Government Policy Requirements

Workplace Health, Safety and Injury Management

1) Achieved – A Statement of the agency’s commitment to workplace health and safety (WHS), and injury management with an emphasis on Executive commitment.

North Regional TAFE is committed to providing a safe work environment for workers, clients, and visitors.

Health, safety, and injury management are values of the College that are displayed through its culture and management system, endorsed, and supported by the College Executive.

North Regional TAFE management will:

- Provide a safe, healthy and injury free workplace
- Monitor and revise safety standards in all work areas as required
- Comply with all applicable legislation, regulations, and standards as a minimum
- Set measurable WHS targets and objectives to achieve continuous improvement
- Integrate WHS into the workplace through established safe systems of work
- Communicate and consult with the workforce and stakeholders on WHS matters
- Investigate all incidents and implementing measures to prevent reoccurrence
- Reduce risk through hazard identification, assessment, control, and monitoring
- Provide training and resources to enable personnel to conduct their roles effectively and safely
- Develop and maintain a compliant WHS Management System in accordance with the WorkSafe Plan

2022 WHS achievements/initiatives were as follows:

- Maintenance of COVID-19 guidelines and safe practices in the workplace
- WHS Due Diligence/Officer training provided for Governing Council, Executives, and Management
- Commenced a WHS Gap Analysis in conjunction with Central Regional TAFE
- Finalisation of baseline hearing program for employees identified as at risk of noise induced hearing loss
- Development and roll out of a college specific Mental Health and Wellbeing Tile on Share Point to support staff
- Development and roll out of Mental Health Wellbeing hub through Employee Assistance Program providers to provide resources, information, webinars & support to staff
- Submission and approval for college wide Mental Health Wellbeing staff survey to take place in 2023 to assist in identifying and analysing psychological hazards
- Development of 2022-2024 WHS Transition Action Plan
- North Regional TAFE has commenced a project to update emergency evacuation plans for all campuses
- Review of WHS Annual Operational Plan which outlines the key performance areas and targets, aligned with the WHS Annual Program and Public Sector WHS specific requirements
- Thorough review of First Aid Officers across the College in line with First Aid in the Workplace – Code of Practice. Actions on gaps identified have taken place, completion to occur early 2023
- Thorough review of Emergency Management Plan aligned to Australian Standard 3745:2010

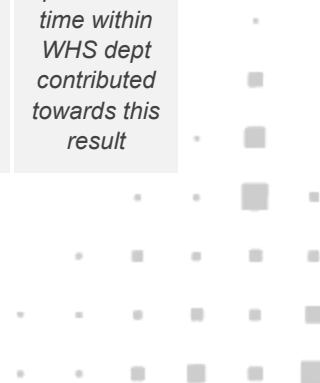




A report of Performance against the following targets:

Measure	Actual Results						Results against target	
	2020		2021		2022		Target	Comment
	NRT Actual	RiskCover statistical	NRT Actual	RiskCover statistical	NRT Actual	RiskCover statistical		
Number of Fatalities	0	0	0	0	0	0	Zero	Achieved
Lost Time Injury/Disease Rate	0.35	0.35	0.98	1.96	0.67	1.34	Zero or 10% improvement on the previous three years	Not achieved - An improvement noted on last year
Lost Time Injury Severity Rate	0	0	0	200	0	50	Zero or 10% improvement on the previous three years	Achieved

Measure	Actual Results (Not reported through RiskCover)			Results against target	
	2020	2021	2022	Target	Comment
	NRT Actual	NRT Actual	NRT Actual		
% of injured workers returned to work within 13 weeks	100%	100%	50%	Greater than or equal to 80%	Not Achieved
% of injured workers returned to work within 26 weeks	100%	100%	100%	Greater than or equal to 80%	Achieved
% of managers & supervisors trained in OSH Injury Mgt responsibilities	95%	84%	66%	Greater or Equal to 80%	Not Achieved <i>Two main positions vacant for periods of time within WHS dept contributed towards this result</i>





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